



Directorate of Student Services

Part-I

Important Information for the months of September, October & November 2011

Important cut-off dates:

- 1. Last date of registration for Executive : Thursday, 1st September 2011**
Program (if student wishes to appear (31st August 2011 being holiday)
in both modules of Executive Program
in June 2012 exam)
- 2. Last date of registration for Professional: Thursday, 1st September 2011**
Program (if student wishes to appear (31st August 2011 being holiday)
in all four modules of Professional Program
in June 2012 exam)
- 3. Last date for submission of examination**
form for appearing in December 2011 exam : Monday, 26th September 2011
(without late fees) (25th September 2011 being Sunday)
- 4. Last date of admission to Foundation : Monday, 3rd October 2011**
Program (if student wishes to appear (30th Sep, 1st & 2nd Oct 2011 being holidays)
in June 2012 exam)
- 5. Last date for submission of examination**
form for appearing in December 2011 exam : Monday, 10th October 2011
(with late fees of ` 100/-)
- 6. Last date of registration for Executive : Wednesday, 30th November 2011**
Program (if student wishes to appear
in single module of Executive Program
in June 2012 exam)
- 7. Last date of registration for Professional: Wednesday, 30th November 2011**
Program (if student wishes to appear
in any two modules of Professional Program
in June 2012 exam)

MOST IMPORTANT

All correspondence related with student's matter should be sent to:
The Director (Student Services)
The Institute of Company Secretaries of India,
C-37, Sector-62,
Noida-201309

Important points to be noted:

1. Recently six more examination centers [i.e. Dhanbad (code no. 108), Siliguri (code no. 109), Kota (code no. 230), Bikaner (code no. 231), Kottayam (Code no. 319), Navi Mumbai (code no. 419)] have been opened, which will be operative from December 2011 examination onwards on experimental basis. Students residing in & around these places may avail the opportunity.
2. If any student wishes to apply for extension of registration / or registration de-novo, he/she is advised to submit his/her application for extension of registration / or registration de-novo at the earliest. For details contact : Ms Archana Goel Tel : 0120- 4522072, e-mail : archana.goel@icsi.edu
3. Subject-wise Exemption fees / De-novo / extension fees should never be clubbed with examination fees. Students are advised to apply for the same separately. They should also mention about the same in examination form at appropriate place.
4. **Cancellation of Registration**
Registration of students registered up to and including October 2006 stands terminated on expiry of five-year period on 30th September 2011 leading to the following immediate consequences :
 - (a) Supply of "Student Company Secretary" bulletin will be discontinued from September 2011 onwards.
 - (b) Response sheets will not be accepted even if submitted and coaching completion certificates will not be issued (after the expiry of registration period).

Discontinuation of Issue of Mark Sheets in physical form for Foundation and Executive Programmes

W.e.f. June, 2011 Session onwards, the dispatch of Mark Sheets for Foundation and Executive Programmes in physical form will be discontinued. As per the present practice, the details of Marks will be available immediate after the declaration of results on the website. Formal E-Mark Sheets will uploaded on the student portal www.icsi.in which may be downloaded by the students for reference and records.

However, the Mark Sheets of Professional Programme will continue to be issued in physical form.

Online Services for Students through students' portal www.icsi.in

Students of ICSI may avail following online services:

- i) Students can view the status of his / her registration application form already submitted for registration as student.
- ii) Students can take printout of Admit Card (i.e. Roll No. of exam), Registration letter, De-novo letter, Extension letter, Professional Program enrolment letter etc.
- iii) New Students can submit their online registration form for registration in Foundation / Executive Programme.
- iv) Students who have passed both modules of Executive Program, they can submit their enrolment form for admission in Professional Programme.
- v) Students can take printout of “e-Student Identity Card”.
- vi) Students can change their address, Mobile Number, e-mail ID etc. instantly.
- vii) Students can submit the “On-line Examination Form” for appearing in institute’s examination to be held in June / December.
- viii) Students who have already submitted their examination form and subsequently they wish to apply for any change in Exam Centre / or Module / or Medium of examination, they can also submit such requests through on-line services.

Part-II

General Information students must know

CHANGE IN FREQUENCY OF DESPATCH OF STUDENT COMPANY SECRETARY BULLETIN

As per the existing system, the Student Company Secretary Bulletin is dispatched by post to all active regular students on monthly basis.

Keeping in view the changing times, The Council of the Institute has decided that the Student Company Secretary Bulletin (in physical form) will be sent to the students on bi-monthly basis, instead of on monthly basis, w.e.f. January 2011.

However, the academic inputs as is being covered in the Student Company Secretary Bulletin will be uploaded on the website of the Institute, viz., www.icsi.edu and the same will also be sent through e-mail on monthly basis. With this arrangement, it is expected that the students will get updated contents promptly with the latest academic developments.

All students are advised to take a note of it.

Important contact numbers of Directorate of Student Services:

SI No.	Nature of Query	Telephone Numbers	E-mail IDs
1	Issue of study materials (Foundation & Executive)	(0120) 4522063	rajni.sharma@icsi.edu
2	Registration Status of Foundation/Executive Program	(0120) 4522061	ms.bhagwan@icsi.edu (for Foundation Program) anju.gupta@icsi.edu (for Executive Program)
3	De-novo/ Extensión / Professional Program Enrolment, Study materials for Professional Program	(0120) 4522072	archana.goel@icsi.edu
4	Paperwise Exemption	(0120) 4522074	s.hemamalini@icsi.edu
5	Non-receipt of Registration Letter/Identity Cards/Student Company Secretary Bulletin/E-mail Registration/Change of Address	(0120) 4522071	naveen.kumar@icsi.edu
6	Coaching Completion Certificates/ Suggested Answers and Response Sheets Status/Oral Tuition/Examiners (DPTS)	(0120) 4522074	sp.singh@icsi.edu
7	Compulsory Computer Training	(0120) 4522075	prem.lata@icsi.edu
8	Public Private Partnership Scheme	(0120) 4522083	ashvini.srivastava@icsi.edu
9	Issue of Admission Certificate for Examinations	(0120) 4522081 / 86	enroll@icsi.edu
10	Duplicate pass certificate of Final/Professional		
11	Transcript/Verification of Qualification (only for students)	(0120) 4522081	siyaram@icsi.edu

GUIDELINES FOR SEEKING EXTENSION OF REGISTRATION

EXECUTIVE PROGRAMME EXAMINATION

No extension of registration will be allowed to any student if he/she has not passed/completed the Executive Programme (Inter) examination during the validity of registration period. All such students will have to seek registration *de novo* only.

PROFESSIONAL PROGRAMME EXAMINATION

1. Students whose registration expires between 28th/29th February and 31st May and between 31st August and 30th November will be allowed extension of time without payment of extension of registration fee for the limited purpose of appearing in the ensuing June or December examination, respectively, as the case may be.
2. Registration of a student may be extended beyond a period of five years on year-to-year basis for appearing in the Professional Programme (Final) examination:
 - (i) if he/she has completed postal/oral coaching and has been issued with coaching completion certificate for all **modules** (groups) of the Professional Programme examination (Final) under new syllabus during the validity of the previous registration period or has passed at least **one module** (group) of the Professional Programme (Final) examination under the New Syllabus during the validity of the previous registration period as the case may be; and
 - (ii) makes an application for extension of registration period along with requisite fee within six months from the date of expiry of registration or within six weeks of the declaration of results of the last examination in which he/she appeared, whichever is later.
3. Extension of registration shall be granted for one year at a time on payment of extension of registration fee of Rs. 500 per annum, arrears of fee, if any, under the previous registration and service charges @ Rs. 150 per module (group) for which the student has not been issued with the coaching completion certificate for the Professional Programme (Final).
4. On the student's application for extension of registration being accepted by the Institute, the extended period will be counted in continuation of his previous registration. He/she will also continue to bear the same registration number.
5. No candidate will be allowed more than two extensions including the extension, if any, already availed under old/new syllabus for completing Professional Programme (Final) examination under the new syllabus.
6. A student who completes the Professional Programme (Final) examination (of the Institute) during the extended period of registration will be required to comply with the practical experience and practical training requirements as stipulated under Company Secretaries Regulations, 1982 and guidelines framed there under in this regard.
7. Study material will not again be supplied on seeking extension of registration. However, it can be had on payment of Rs. 160 per subject.
8. A student, on being granted extension of registration, shall be eligible to get the 'Student Company Secretary' from the month next to the month in which his application for extension of registration is accepted by the Institute.
9. The Secretary - on being satisfied that application of any of the guidelines cause undue hardship to a candidate - may relax any of the said guidelines by recording reasons in writing.

GUIDELINES FOR REGISTRATION DE NOVO

(Registration de novo pursuant to regulation 22 read with sub-regulation (2) of regulation 24.)

(A) Guidelines for candidates seeking registration de novo within two years of the expiry of previous registration.

1. A person whose registration has been cancelled on expiry of five-years period or otherwise may within two years of cancellation of former registration seek registration *de novo* on payment of the following fees:
 - (i) Registration fee: Rs.1500 (**w.e.f. 1.4.2008**)
 - (ii) (a) Where a student has not completed coaching for both modules (Group) of Executive Programme (Intermediate) all modules (Group) of Professional Programme (Final), balance of Rs.5,000 of the postal tuition fee if enrolled for

Executive Programme (Intermediate) or balance of Rs. 7,500, if enrolled for Professional Programme (Final), as the case may be, after adjusting the amount paid on this account earlier. However, credit for having completed coaching in a particular module (Group) may be given if the coaching completion certificate has not been issued due to invalid registration or any other reason.

- (b) Postal tuition fee of Rs 5,000 in the case of students who have passed the Executive Programme (Intermediate) examination but not enrolled for the Professional Programme (Final).
 - (c) Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificate(s) for both modules (Group) of Executive Programme (Intermediate) all modules (Group) of Professional Programme (Final) as the case may be.
2. On the student being registered *de novo* he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) of the new syllabus. Such a student shall not be supplied with the study material afresh. Study material can however be obtained on payment of Rs. 160 per subject. Student Company Secretary will be sent free of cost during the validity period of registration *de novo* from the month subsequent to the month in which the student was registered *de novo*.

(B) Guidelines for candidates seeking registration *de novo* after two years of the expiry of previous registration.

1. A person whose registration has been cancelled or has terminated on expiry of five-year period and has not sought registration *de novo* within two years of the expiry of former registration may seek registration *de novo* within 5 years of the cancellation/termination of his former registration on payment of the following fees:
- (i) Registration fee Rs. 1500
 - (ii) Exemption fee for
 - (a) Foundation Programme Rs. 500
 - (b) Executive Programme (Inter) Rs. 500
 - Examination (if already passed)
 - (iii) Paperwise exemption fee
 - (a) Executive Programme (Inter) Rs. 100 per paper
 - (b) Professional Programme (Final) Rs. 100 per paper
 - (iv) Where a student has not completed coaching for both modules (Groups) of Executive Programme (Inter) all modules of Professional Programme (Final), balance of Rs. 5,000 of the postal tuition fee, if enrolled for Executive Programme (Inter) or balance of Rs. 7,500 if enrolled for Professional Programme (Final), as the case may be. However, credit for having completed the coaching in a particular module may be given if the coaching completion certificate has not been issued due to invalid registration or any other reason.
 - (v) Rs. 7,500 in the case of students who have passed the Executive Programme (Inter) but not enrolled for the Professional Programme (Final).
 - (vi) Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificates for both modules (Group) of Executive Programme (Inter) all modules (Group) of Professional Programme (Final).
2. On the student being registered *de novo*, he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) at the new syllabus. Such a student shall not be supplied with the study material afresh. Study material can however be obtained on payment @ Rs. 160 per subject. Student Company Secretary will be sent free of cost during the validity period of registration *de novo* from the month subsequent to the month in which the student was registered *de novo*.
3. The registration *de novo* will be valid for a period of five years from the month in which the student has been registered *de novo*.

(C) No candidate shall be registered as a student *de novo* if he applies after five years of the expiry of the former registration. He may seek fresh registration as a student and no credit for the fees paid or examination passed under the former registration will be admissible on his registration as a fresh student under any circumstances.

1. Concession in Registration Fees / Examination Fees for Physically Handicapped Students:

Concession in Registration Fee / Examination Fee for Physically Handicapped Students

As a social welfare measure, the Council of The Institute has decided to grant further concession in Registration Fee / Examination Fee to physically handicapped students with effect from 1st July 2010, as per details given below :

Registration Fee for Physically Handicapped Students

Stage	Registration Fee to be paid by Physically handicapped students :
Foundation Programme	Only Registration Fee will be charged (At present, Registration Fee is Rs.1200)
Executive Programme	Only Registration Fee will be charged (At present, Registration Fee is Rs.1500)
Professional Programme	Only Registration Fee will be charged (At present, Registration Fee is NIL)

Examination Fee for Physically Handicapped Students

Stage	Examination Fee to be paid by Physically handicapped students :
Foundation, Executive & Professional Programme	25% of the fee applicable to general candidates.

The above concession would be granted subject to the following guidelines: -

- (i) The concerned students should submit a certificate issued by a Physician / Surgeon/ Oculist working in a State/ Central Government to the effect of permanent physical disability (including blindness),
- (ii) The following shall be regarded as permanent physical disability :-
 - (a) permanent physical disability of more than 50% in one limb; or
 - (b) permanent physical disability of more than 60% in two or more limbs; or
 - (c) permanent deafness with hearing impairment of 70 decibels and above; or
 - (d) permanent and total loss of voice.
- (iii) Blindness shall be regarded as permanent physical disability, if it is incurable and falls in any of the categories specified namely : -
 - 6/60 to 1/60
 - or field of vision 110-2
 - 3/60 to 1/60
 - or field of vision 100
 - FC at 1 foot to Nil
 - or field of vision 100
 - Total absence of sight

It is clarified that all other services shall be available on full payment basis as applicable to general category students.

2. Change of Address

Change of address, if any, should be intimated to the Institute by sending a separate letter in this regard. While intimating the change in their mailing address, the students are advised to invariably quote the PIN CODE number along with the student registration

number, name and full postal address with city, state in capital letters. Students may also change their address instantly at students' portal www.icsi.in through institute's on-line services.

PIN CODE is required to be mentioned for quick delivery of the mail. Students may, therefore, check up the computerised mailing address as printed on the 'Student Company Secretary' bulletin. In case, it does not carry or carry the wrong PIN CODE number, the same may be intimated immediately quoting student registration number and full postal address with Postal Index Number so that it could be incorporated in the computerised mailing list.

3. E-Mail Address of the Students

Those students who are having e-mail address may communicate the same to the Student Services Section (giving reference of their name & registration no.) at naveen.kumar@icsi.edu, which will facilitate quick and economic communication from the Institute's side. Students may also update their e-mail ID / Mobile Number in records of institute instantly at students' portal www.icsi.in through institute's on-line services

4. Students Identity Card

All the students appearing in the examination must hold Identity Card in the manner prescribed by the Institute, if not already obtained at the time of seeking registration. For obtaining the Identity Card, students are advised to obtain a proforma from the Headquarters/Regional Offices of the Institute and send it again to the Institute duly filled up and attested as per instructions given in the prospectus/registration letter.

Students who have so far not obtained Identity Cards are advised to write to the Institute immediately. The students should carry their Identity Cards without fail for appearing in the Institute's examination. If the Identity Card already issued has been lost or mutilated, student should send a request for obtaining duplicate Identity Card together with the mutilated Identity Card/Identity Card proforma duly filled in and attested together with Rs. 50/- towards duplicate Identity Card fee.

Students may also download their "On-line Student Identity Card" from students' portal www.icsi.in through institute's on-line services.

5. Compulsory Enrolment for Professional Programme.

Students who have passed/completed both modules of Executive examination are advised to seek compulsory enrolment for undergoing coaching for the Professional Programme on payment of Rs. 7500/- towards postal tuition fee.

Candidates will be admitted to the Professional Program examination, if : -

- i) He/She has registered himself/herself as a student for the Professional Programme at least nine calendar months prior to the month in which the examination commences. In other words, candidate registered as student up to and including the month of February in a year are eligible to appear in all the modules of the Professional Program examination to be held in December of that year, and those registered between March to August during a year are eligible to appear in all the four modules of the Professional Program examination to be held in the month of June next year subject to satisfactory completion of compulsory coaching.

- ii) However, a candidate registered as a student at least six calendar months prior to the month in which the examination commences may be allowed to appear in any one or two module(s) of the Professional Program examination, that is to say, a candidate registered as a student up to and including the month of May in a year will be eligible for appearing in any one or two module(s) in December examination and those who are registered from June onwards and upto and including the month of November in a year will be eligible to appear in any one or two module(s) of Professional Program examination to be held in the month of June next year subject to satisfactory completion of compulsory coaching.

6. Uniformity in Signatures

It has been observed that some of the enrollment applications / letters received from the students are either unsigned or bear different signatures from time to time.

All the students are, therefore, advised to maintain uniformity in their signatures on all the correspondence with the Institute including students identity card, enrollment application and attendance sheet provided in the examination hall at the time of writing examinations.

7. Clarification Regarding Paperwise Exemption

- (a) The paperwise exemption is granted only on the basis of specific request received in writing from a registered student along with the attested photocopies of marks sheets for all parts of the Degree/examination (on the basis of which the paperwise exemption is sought) and the exemption fee @ Rs. 100/- per paper. It is one time payment and not to be remitted for availing of paper wise exemption in every session of examination during the validity of registration period.
- (b) The application for claiming paperwise exemption must reach the Institute on or before the last date for submission of enrolment application i.e. 25th March and 25th September for June and December examinations respectively and with a late fee of Rs. 100/-, the application can be accepted upto 9th April and 10th October respectively.
- (c) The paperwise exemption once granted holds good during the validity of registration period or passing/completing the examination, whichever is earlier.
- (d) The paperwise exemption is cancelled only on receipt of a specific request in writing from the student concerned on or before the last date for submission of the enrolment application. If any candidate appears in the exempted paper(s) of examination without receiving the written confirmation from the Institute, but by making personal representation, appeal, request, etc., at the Examination Centre at the last moment, his/her appearance in such paper(s) shall automatically be treated as cancelled.
- (e) It may be noted that candidates who apply for grant of paper wise exemption or seek cancellation of paper wise exemption already granted, before the last date of submission of enrolment applications for a particular examination, must see and ensure that they receive written confirmation from the Institute at least 15-20 days prior to the commencement of the examination. Candidates who would presume automatic grant or cancellation of paper wise exemption without obtaining written

confirmation on time and absent themselves in any paper(s) of examination and/or appear in the exempted paper(s) would do so at their own risk and responsibility and the matter will be dealt with as per the above guidelines.

- (f) Exemption once cancelled on request in writing shall not be granted again under any circumstances.
- (g) The candidates who have passed either group of the Intermediate/Final examination under the old syllabus, may claim the paperwise exemption in the corresponding subject(s) of new syllabus indicating the basis of exemption as "APO" in the appropriate column of the enrolment application.
- (h) In case the paperwise exemption has already been granted on the basis of qualification or the candidates is eligible for grant of exemption on the basis of securing 60% or more marks, a photocopy of the letter/marks-sheet issued by the Institute should be enclosed with the enrolment application while claiming such exemption, failing which the same may not be granted for the ensuing examination.
- (i) No exemption fee is payable for availing paperwise exemption on the basis of "APO" or on the basis of securing 60% or more marks in the Institute's examination.
- (j) Paperwise exemption fee is payable only when the exemption is to be availed on the basis of qualification(s) specified for the purpose.

ANNOUNCEMENT PAPER-WISE EXEMPTIONS ON RECIPROCAL BASIS TO ICSI AND ICWAI STUDENTS	
The Council of the Institute has given approval that the final passed students of ICWAI can avail exemptions in the following papers of Foundation Programme, Executive Programme and Professional Programme of the Company Secretaryship Course under the New Syllabus effective from 1st November, 2007, 1st February, 2008 and 1st August, 2008 respectively.	
Scheme of Exemptions	
Exemption to CS passed candidates in papers of ICWAI.	Exemption to CWA passed candidates in Papers of ICSI.
Foundation Course (4 papers) - Complete exemption	Complete exemption Foundation Programme (4 papers) -
Intermediate Course 1. Financial Accounting (Paper 5) 2. Applied Direct Taxation (Paper 7)	Executive Programme 1. Company Accounts, Cost & Management Accounting (Module I, Paper 2) 2. Tax Laws (Module I, Paper 3)
Final Course 3. Financial Management & International Finance (Paper 12) 4. Indirect & Direct Tax Management (Paper 14)	Professional Programme 3. Financial, Treasury and Forex Management (Module II, Paper 3) 4. Advanced Tax laws & Practice (Module III, Paper 6)
Students enrolled to Company Secretaryship Course and wish to seek above said paper-wise exemption(s) - on the strength of having passed the final examination of ICWAI - may make their request in writing to Director (Students Services) at C-37, Sector-62, NOIDA-201 309 (U.P) together with the requisite exemption fee @Rs.100 per paper by way of Demand Draft drawn in favor of 'The Institute of Company Secretaries of India' payable at New Delhi and the valid document in support of having passed the Final examination of the Institute of Cost & Works Accountants of India on or before the last date of submission of enrolment application for the CS Examination. The above exemption scheme is effective from December, 2008/ June, 2009 for Foundation/Executive Programme and CS Professional Programme examination(s) respectively.	

EXEMPTION FROM INDIVIDUAL PAPERS OF THE EXECUTIVE PROGRAMME EXAMINATION

In pursuance of the powers conferred on it under clause(3) of the regulation 42 of the Company Secretaries Regulations,1982, the Council of the Institute of the Company Secretaries of India has decided that a candidate shall be exempted from the following paper(s) of the Executive Programme examination if he/she possesses the qualification(s) specified against each paper, having secured 50% or more marks in the aggregate and applies for exemption on or before last date for enrolment for the examination paying requisite exemption fee as may be determined by the Council from time to time :

1. General and Commercial Laws: M.A./M.B.A. (Corporate Secretaryship) or Degree in Law (three years or five years integrated) from a recognized University/Institute either constituted under an Act of Parliament or approved by AICTE.

2. Company Accounts, Cost and Management Accounting : M.A. (Corporate Secretaryship)/M.Com/M.B.A. (with Advanced Accountancy as one of the subjects at graduation/post-graduation level and with full paper in Cost Accounting/Management Accounting/Financial Management at M.A. (Corporate Secretaryship)/M.Com/M.B.A level having secured 50% marks in the subject concerned) from a recognized University/Institute either constituted under an Act of Parliament or approved by AICTE.

3. Tax Laws: M.A./M.B.A. (Corporate Secretaryship) from a recognized University/Institute either constituted under an Act of Parliament or approved by AICTE.

8. Compulsory Computer Training

ATTENTION STUDENTS

CS EXECUTIVE EXAMINATIONS AND COMPULSORY COMPUTER TRAINING PROGRAM REG:

The Institute frequently receives communications from the students seeking guidance on various matters, particularly as to how to qualify the requirements of compulsory computer training program.

In terms of Company Secretaries Regulations, 1982 (as amended) all students are required to successfully undergo a compulsory Computer Training Program for becoming eligible to seek enrolment to appear in CS Executive Program examinations.

The Institute, in compliance of the above said requirements, has tied up with M/s APTECH Limited on providing Computer Training to the students of the Institute at subsidized rates; through which 70 hours of computer training shall be provided to the students/ members of the Institute in all Centers of APTECH all over the country. To undergo this course, a student/ member has to approach any APTECH center recognized for ICSI-APTECH Course on all India bases. To take admission, the student/member has to deposit the requisite fees and fulfill the formalities as per the requirements of M/s APTECH.

The list of APTECH Centers including detailed course contents, module details and topic-wise time duration etc. can be had through the options Students ICSI Aptech Course on the Institute's website i.e. www.icsi.edu

Salient features of the course in brief:

Title of the Course : 'Understanding Information Technology in Corporate Environment'

Duration of the Course : 70 Hours

Fee : Rs.3000/- per participant for General Category & Rs.2500/- Per participant for SC/ST Category. [All payment will be On-line or by Credit/Debit Card or by Demand Draft (Nationalized bank and large private banks only).

Service Tax and bank charges as per the GOI rules as Applicable from time to time shall be payable by **The student. Present rate of Service Tax @10.3%.**

A student can be exempted from undergoing the course on the basis of his existing qualification/degree in the computer field subject to the conditions that he/she enrolls him/herself for an online exemption test (to be conducted by APTECH) at any of the recognized Aptech Center for ICSI-Aptech Course on all India bases and successfully clears the test. TWO attempts will be allowed for the student to clear the online exemption test within a period of 30 (thirty) days against the fees of Rs.450/-. *Service Tax and bank charges as per the GOI rules as applicable from time to time shall be payable by the student.* Present rate of Service Tax @ 10.3 %. Student has to appear for the online exemption test from the respective Aptech Testing Center, which will be allocated to him/her. All payments will be made online or credit/debit card or by demand draft.

9. Student Induction Program (SIP)

Every candidate registered for the Executive Programme w.e.f. 01.09.2009 are compulsorily required to undergo seven days Student Induction Programme (SIP) within 6 months of registration. Regarding any query about SIP, students are advised to contact office of their respective Regional Council / Chapter. Alternatively, they may also call to Directorate of Training & Membership of institute on telephone no. 011-49343026/27/28.

10. Exemption from Computer Training

A student shall be exempted from undergoing the course on the basis of he/she fulfill the following criteria:

1. He/She has the requisite knowledge of the areas/topics covered in the computer training and
2. He/She enrolls himself/ herself for an online exemption test (to be conducted by APTECH) at any of the APTECH Center on all India basis and successfully clears the test.

11. Discontinuation of issue of pass certificates to Foundation / Executive Program pass students:

ATTENTION STUDENTS !

**DISCONTINUATION
OF ISSUE OF PASS CERTIFICATES
TO FOUNDATION/EXECUTIVE
PROGRAMME PASS STUDENTS**

In accordance with the decision taken by the Council of the Institute recently, it is brought to the notice of the student community that henceforth (i.e. from June, 2010 Examination Session onwards), Pass Certificates will be issued only to such students who pass Final Course/Professional Programme. However, Mark Sheets will continue to be issued to students of all stages viz. Foundation, Executive and Professional Programmes as per existing practice.

12. Rationalization of system for issue of Coaching Completion Certificates under Postal Coaching Scheme:

ATTENTION STUDENTS !!!

Rationalization of the system for issue of Coaching Completion Certificate under Postal Coaching Scheme

It has been decided to rationalize the criteria for issue of Coaching Completion Certificates vis-à-vis submission of Response Sheets with immediate effect which is as follows :-

Stage	No. of response sheets required to be submitted for each subject	
	Existing Criteria	Revised Criteria
Foundation Programme	Only one Response Sheet for each subject	No Change
Executive Programme	Three Response Sheets for each subject	Only one Response Sheet for each subject
Final Course/Professional Programme	Three Response Sheets for each subject	Only one Response Sheet for each subject

Keeping in view the above decision, the students are advised to send atleast one Response Sheet for each subject to make him/ her eligible for issue of Coaching Completion Certificate. It is further to clarify that he/ she has to secure minimum 40% marks in each subject for issue of Coaching Completion Certificate. The students who have already sent atleast one Response Sheet in each subject will also be guided by the same criteria and the Coaching Completion Certificates will be issued whoever meets the said criteria. However, students will be at liberty to send maximum response sheets to the Institute and all such response sheets will be evaluated and returned to them for their reference/ guidance. For any further information / clarification on the subject, please contact Shri A.K. Srivastava, Deputy Director (Student Services) at E-Mail id : ashvini.srivastava@icsi.edu or at telephone nos. 0120-4522083.

13. Schedule of Fees :

SCHEDULE OF FEES

PARTICULARS	FEES (Rs.)	REMARKS
FOUNDATION PROGRAMME		
Admission Fee	1200	
Postal Tuition Fee	2400	Total Fees → 3600
EXECUTIVE PROGRAMME (INTERMEDIATE)		
Registration Fee	1500	Total Fees → 7000 (For commerce graduates)
Foundation Examination Exemption Fee	500	
Postal Tuition Fee for Executive Programme	5000	
Postal Tuition Fee for Foundation Programme (<i>payable by Non-Commerce Graduates who are seeking exemption from passing the Foundation Programme Examination under clause (iii) of Regulation 38.</i>)	750	Total Fees → 7750 (For others)
<i>Foundation Pass Student</i>	6500	Total Fees → 6500
PROFESSIONAL PROGRAMME (FINAL)		
Postal Tuition Fee	7500	
DE-NOVO REGISTRATION		
Registration De-Novo Fee	1500	
Exemption from Foundation Examination Fee	500	
Exemption from Executive Programme Examination Fee	500	
EXTENSION OF REGISTRATION		
Extension of Registration Fee	500	
Service Charges for Extension of Registration	150	
EXAMINATION FEE		
Foundation Programme	875	
Executive Programme	900 (Per Module)	
Professional Programme	750 (Per Module)	
Late Fee for receipt of Examination Application	100	
Change of Examination Center/Module/Medium	100	
For appearing from overseas Dubai Centre : Surcharge of US \$ 100 in addition to the applicable examination fees.		

OTHER FEES		
Paper-wise Exemption Fee	100	
Issue of Duplicate Identity Card Fee	50	
Issue of Duplicate Pass Certificate Fee	50	
Issue of Duplicate Mark Sheet	50	
Issue of Transcript / certified copy of Syllabus	100	
Verification of Marks Fee	100 (Per Subject)	

13. ICSI Students Education Fund Trust :

ICSI STUDENTS EDUCATION FUND TRUST

With a view to encourage and motivate economically backward and academically bright students to pursue the Company Secretaryship Course, the Institute has created a Trust viz. ICSI Students Education Fund Trust.

STAGE	CATEGORIES OF STUDENTS / ELIGIBILITY CRITERIA	
	For Students with Family Income upto Rs. 1,00,000 per annum	For Academically Bright Students without any limit on their Family Income
Foundation Programme	75% Marks in both Matriculation & Senior Secondary Stages	90% Marks in both Matriculation & Senior Secondary Stages
Executive Programme	75% Marks in both Matriculation & Senior Secondary Stages and 60% Marks in Bachelor's Degree Stage	90% Marks in both Matriculation & Senior Secondary Stages and 85% Marks in Bachelor's Degree Stage

NATURE AND EXTENT OF FINANCIAL ASSISTANCE

Eligible students shall be fully exempted from paying the Registration/Admission Fee, Postal Tuition Fee, Exemption Fee and other fees usually payable at the time of admission to Foundation/ Executive Programmes. Depending upon their performance in the CS Examinations, the students may also be exempted from payment of Examination Fee and also the fees payable at the time of admission to Executive Programme and Professional Programme (for students admitted to Foundation Programme) and Professional Programme (for students admitted to Executive Programme).

For detailed guidelines, application form, etc. please visit www.icsi.edu

Students desirous of availing the financial assistance may submit their application in the prescribed format along with all supporting documents to **Director (Student Services), The Institute of Company Secretaries of India, C-37, Sector - 62, Noida - 201 309.**

15. List of institutes empanelled for imparting Oral Coaching Classes to CS students Under Public Private Partnership Scheme of ICSI:

S.No.	Name & Address of Empanelled Institutions.	Validity for CS Session of Exam
EASTERN INDIA REGIONAL COUNCIL		
1.	M/s Happy Coaching Institute Fatak, P.O. Budharaja Sambalpur-768 004 Orissa	December` 11 & June` 12 Session of CS Examinations.
2.	The Director M/s Institute for Inspiration & Self Development 1-B/200/1, Sector-III Salt Lake City Kolkata-700 106	June` 11 and December` 11 Session of CS Examinations.
3.	The Director M/s Ambedkar Institute of Higher Education AIHE Campus House No 21-B, Patliputra Golamber Patna-800 013 (Bihar)	June` 11 & December` 11 Session of CS Examinations.
4.	WISDOM Institute of Professional Learning 3/100C, C R Colony On Raja S C Mallick Road Kolkata-32	December 2011 & June 2012 Session of CS Examinations
5.	M/s Gyan Bharati Institute of Higher Studies, [Unit Gyan Bharati Society] 64A, Nimalia Ghat Street, KOLKATA 700 006	June` 11 and December` 11 Session of CS Examinations
NORTHERN INDIA REGIONAL COUNCIL		
1	M/s Springdale College of Management Studies Madhotanda Road Pilibhit-262 001 (U.P)	December` 11 and June` 12 Session of CS Examinations.
2.	M/s Sainath Commerce Classes C-20, Talwandi <u>KOTA-324 005</u>	December` 11 and June` 12 Session of CS Examinations.
3.	M/s Lucknow Commerce Academy S-72/17, Old `C` Block Chauraha Rajajipuram(Near Lekhraj Residence) <u>Lucknow-226 017</u>	December 2011 and Jun 2012 session of CS Examinations.
4.	The Director M/s i360, Staffing & Training Solutions Private Limited 46, First Floor, Karanpur <u>Dehradun (U.P)</u>	June` 11 and December` 11 Session of CS Examinations.

5	M/s. Institute of Systematic Studies in Commerce, Behind Maharaja Hotel, Station Road, Moradabad- 244001 (UP)	June` 11 and December` 11 Session of CS Examinations.
6	The Director, Commerce County-Institute for Commerce Studies, 137, Red Square Market, Near Palki Hotel, HISSAR – [Haryana] Tel : 9812066937, 8059296630	December `11 and June`12 Session of C S Examination
7	Director, M/s Advanced Commerce Study , 14 Amar Complex, Dwarka More, Uttam Nagar, New Delhi 110059 Mob NO: 9818301515	June` 11 and December` 11 Session of CS Examinations
8	Director, M/s Govindam Business School, 514, Industrial Estate, Patparganj Delhi – 110092	June` 11 and December` 11 Session of CS Examinations
9	MRS. SONIA GULATI Proprietor, M/S CS Academy, House NO.35, 8, Maria Colony, PANIPAT – [HARYANA]	June` 11 and December` 11 Session of CS Examinations
10	CA PRITAM K GOSWAMI Director,M/S Career Institute of Commerce & Accounts [CICA] A-781, Near I L & Indra Vihar Joint,Indra Vihar, KOTA- 324005	June` 11 and December` 11 Session of CS Examinations
11	Mr Ajay Kumar Trivedi M/S Vedanta Commerce Academy C-28, Rajajipuram LUCKNOW 226017	June` 11 and December` 11 Session of CS Examinations
12	Director M/S Bharat Sir's Commerce Institute 7445, Durga Puri Haibowal Kalan Ludhiana [Pb] Tel : 0161-6577969/ 2486969, 9216867899	December`11 and June`2012 session of CS Examinations.
13	Director, M/S Academy for Professional Studies, LUCKNOW	December`11 and June`2012 session of CS Examinations.
14	Prog Director, NIAM Institute of Applied Management, 20/1, Old Sher Shah Suri Marg, Opp: Sector 37, Faridabad	December`11 and June`2012 session of CS Examinations
15	Mr Pramod Kumar M/S Hari Institute of Education and Training [HIET] House No 528 E,Opp Govt Agriculture Office, Sunder Nagar, Jaunpur 222002 [UP]	December`11 and June`2012 session of CS Examinations
16	Director, M/S Bharti School of Business Studies 9-N Model Town HISAR [Harana]	December`11 and June`2012 session of CS Examinations
17.	Heritage Women's Polytechnic Krishna Colony, Near Railway Station Railway Road PALWAL (Haryana)	December`11 and June`2012 session of CS

		Examinations
18.	Shri Aatm Vallabh Jain Girls' College Hnauman Garh Road Sri Ganganagar (Rajasthan) – 335001	December'11 and June'2012 session of CS Examinations
19.	Sri Jain Post Graduate College Ram Ratan Kochar Circle Nokha Road, Gangashahr Bikaner (Rajasthan) PIN-334401	December'11 and June'2012 session of CS Examinations
20.	The VIT Computer Education & IIBA – The Institute of Industrial & Business Accountants, 7-103, Vinayk-A Complex, Nr-HDFC Bank, Durga Nursery Road, Udaipur-313001	December'11 and June'2012 session of CS Examinations
21.	C S Launcher Bajaj Road Near – Taparia Bagichi Sikar – 332001 (Rajasthan)	June 2012 and December 2012 session of CS Examinations

WESTERN INDIA REGIONAL COUNCIL

1.	M/s Career Classes 303, Shalimar Corporate Center 8, South Tukoganj Near Hotel Balwas Indore (M.P)	December` 11 and June` 12 Session of CS Examinations.
2.	M/s Institute of Management Training & Research Artha Complex, 2 nd Floor Near IMA House and Tapdiya Terrace, Off. Adalat Road Aurangabad-431 001 (M.S)	June` 11 and December` 11 Session of CS Examinations.
3	M/s Madhu Jas Promotions Pvt. Ltd. [Nahata Professional Academy] C-10, Poddar Plaza Patthar Godam Road Behind Jabalpur Motors, New Siyaganj, INDORE-452 001	June` 11 and December` 11 Session of CS Examination.
4	The Principal M/s D.M.'s College of Arts, Science & Commerce Assagao, Bardez <u>GOA-403 507</u>	June` 11 and December` 11 Session of CS Examination.
5	The Director M/s Geetanjali Education Systems Private Limited Geetanjali College of Computer Science & Commerce Indian Red Cross Building Suchak Road Opp. Shastri Medan RAJKOT-360 001	June` 11 and December` 11 session of CS Examinations.
6	The Managing Director M/s IDEAL Classes Private Limited 44/375, Unnat Nagar-II Opp. Patkar College S.V. Rpad, Goregaon (West) <u>Mumbai-40 062 Branch : Borivali (West)</u>	June` 11 and December` 11 Session of CS Examinations.
7	The Director M/s. Lex4biz 5, Rajnigandha Tithal Road Valsad-396001 (GJ)	June'11 and December'11 Session of CS Examinations.

8	The Director M/S Professional Excellence Academy Z-8, Behind Vijay Stambh, Near ICICI Bank, Zone-I, M.P.Nagar BHOPAL 462011 [MP] M: 9074622001	December '11 and June'12 Session of C S Examination
9	M/S Shri Gosar Hansraj Gosrani Commerce & Shri Dharamshi Devraj Nagda BBA College,Shah Bhagwanji Kachra Education Complex Near Octroi Post, Indira Gandhi Marg, Jamnagar 351004 [Guj]	December '10 and June'11 Session of C S Examination
10	The Director, Professiional Academy of Competitve Execellence[PACE], B-402, 403, Silver Mall, R N T Marg, Indore- 452001 [MP]	December '11 and June'12 Session of C S Examination
11	Managing Director Arihant Institute Pvt Ltd., "Arihant House" 2, Navin Park Society, Nr Muncipal School, Sardar Patel Colony Road, Naran pura, Ahmedabad – 380013	June` 11 and December` 11 Session of CS Examinations
12	M/S Vrajesh Sir,s Academy of Commerce, 404/B, Swapneet-V Near H L Commerce College, Navrangpura Ahmedabad 380009	June` 11 and December` 11 Session of CS Examinations
13	Director M/S Dnyanoday Corporte Training Centre N-11, E-11/3, Mayur Nagar Hudco Aurangabad 431136	June` 11 and December` 11 Session of CS Examinations
14	H L Centre for Professional Education H L College Campus, University Road Navrangpura Ahmedabad – 380009	December` 11 and June` 12 Session of CS Examinations.
15	S V P M's College of Commerce, Science and Computer Education Malegaon Bk. Tal_ Baramati Dist: Pune – 413115	December` 11 and June` 12 Session of CS Examinations.

SOUTHERN INDIA REGIONAL COUNCIL

1.	M/s MOHANS Institute Sreyas, Chettiparambil Lane Thekkumbhagam,Tripunithura Ernakulam (Distt.), KERALA-682 301	December` 11 and June` 12 Session of CS Examinations.
2	PRESIDENT, M/s Dr. G.G. Shetty Educational Society ® Jnana Degula , 25/B-4 Near K.M.F. <u>DHARWAD-580 004</u>	June` 11 and December` 11 Session of CS Examination.
3.	M/s Bright Academy of Excellence Baba Foundation, Plot No.46 Door No.102, Flat No.6,1 st Floor, South West Boag Road, T. Nagar Chennai-600 017	December` 10 and June` 11 Session of CS Examination
4.	M/s Prize Academy No.2, Teachers Colony (Off V.M. Street) Royapettah Chennai-600 014	December` 11 and June` 12 Session of CS Examination.

5.	M/s Sree Saraswathi Thyagaraja College Palani Road, Thippampatti Coimbatore Distt. POLLACHI-642 107	December` 11 and June` 12 Session of CS Examination.
6.	The Principal M/s National College Dindigul Road Karumandapam <u>TIRUCHIRAPALLI-620 001</u> (T.N)	June` 11 and December` 11 Session of CS Examinations.
7.	The Principal M/s P.S.G.R. Krishnammal College For Women Peelamedu <u>COIMBATORE-641 004</u>	December` 11 & June`12 Session of CS Examinations.
8	The Director M/S Blue Dot Academy NO.4, Balaji Avenue, Ist Street T.Nagar CHENNAI – 600017	December `11 and June '12 session of C S examinations.
9	M/S Centre for Human Resources Development,Thekkel,Mannarakkayam PO ., Ponkunnam [via] Kanjirapally, Kottayam Dist., KERALA – 686506	December`11 and June '12 session of C S examination.
10	M/s Angel Auditor College, Brindavan Pudukottai 622001	SF NO. 37, Marakkadai Street, June` 11 and December` 11 Session of CS Examinations
11	Dr. Mohan Alva M/S Alva Education Foundation Alva's College. Sundari Anand Alva Campus Vidyagiri, Moodbidri Dakshina Kannada Dist [Karnataka]	June` 11 and December` 11 Session of CS Examinations
12	MR. K N RAMASAMY, Director, -Academics, RR Academy NO.2, Noor Veerasamy Street, Off Vaalluvar Kottam High Road, Nungambakkam, Chennai 600034	June` 11 and December` 11 Session of CS Examinations
13	Principal M/S Kathir College of Engineering "Wisdom Tree" S.F NO. 812/1, Neelambur Coimbtore 641062	June `11 and December` 11 Session of CS Examinations
14.	Director, PSG Institute of Management, Post Box NO.1668, Avinashi Road, Peelamedu Coimbatore 641004	June `11 and December` 11 Session of CS Examinations
15	Chief Executive M/S 3-C, Computer Consulting Centre Manjathuruther Building Good Shepherd Road Kottayam 686001	December`11 and June '2012 Session of CS Examinations.
16	Angel Auditor College-Kovai 11/1, Nehru Nagar, Saravanampatti PO: Saravanampatti Coimbatore – 641305 (Tamilnadu)	June 2012 and December 2012 Session of CS Examinations

	Tel: 9751324644, 9659965205, 9842492067	
17	Divine Education and Charitable Trust Gurukul Building, Gurukul Road Gurukul Nagar, Near- Munsif Court Karkala-574104 Udupi District (Karnatka) Tel : 08258-233757, 9964475417	June 2012 and December 2012 Session of CS Examinations

Directorate of Academic & Professional Development

Part-2

Academic Guidance

Professional Programme

Paper 8

Governance, Business Ethics and Sustainability

National Voluntary Guidelines *vis-à-vis* Micro, Small and Medium Enterprises (MSMEs)¹

The government's agenda of 'inclusive growth' has served as the guiding post in creating an enabling environment and developing strategies for businesses to take into account triple bottom line approach (economic, environmental, and social) in their operations, while being responsive to the concerns of their stake holders. The rationale for this emphasis is two-fold. First, India's upward growth trajectory is likely to be sustained better by long-term competitiveness of its enterprises in an interdependent global economy. Secondly, socially and environmentally sound business models can help equip India in tackling challenges like climate change, poverty, social and regional disparities that stand the risk of aggravation due to rapid pace of growth.

The National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business - released by Ministry of Corporate Affairs –recently, is unique piece of guidelines directed towards Corporate Social Responsibility practice by corporations both public and private. This document is the compact version of different perspectives of preeminent stakeholders in India. It lays down the basic criterion for businesses to function responsibly, thereby ensuring a wholesome and inclusive process of economic growth.

The guidelines have been articulated in the form of nine principles which are as follows:

- **Principle1:** Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.

¹ Prepared by Nandini Raj Gupta, Assistant Education Officer, The ICSI

- **Principle 2:** Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.
- **Principle 3:** Businesses should promote wellbeing of all employees.
- **Principle 4:** Businesses should respect interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.
- **Principle 5:** Businesses should respect and promote human rights.
- **Principle 6:** Business should respect, protect, and make efforts to restore the environment.
- **Principle 7:** Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner.
- **Principle 8:** Businesses should support inclusive growth and equitable development.
- **Principle 9:** Businesses should engage with and provide value to their customers and consumers in a responsible manner.

The Guidelines are designed in a manner that these are applicable on all businesses irrespective of size, sector or location and therefore, touch on – the 'spirit' - of an enterprise. Since, these Guidelines are applicable to large and small businesses alike, a special section has also been included on how micro, small and medium enterprises (MSMEs) can be encouraged to adopt the Guidelines. Typically, the argument that MSMEs do not have the capacity or resources to implement the changes has been juxtaposed with the idea that without a conscious effort to adopt the Guidelines, MSMEs would lose out on future.

The goal of inclusive growth cannot be achieved unless we have responsible businesses at all levels whether large or small. Considering the enormous heterogeneity of MSMEs, they are the least understood and, provide the biggest challenge and opportunity to help contribute to a more just and equitable world. A major part of the Indian MSME sector is 'local' in its operations and outlook. Yet it impacts the environment and society in its own way, despite the small numbers of its employees, the localized buyers and the confined surroundings of its place of business.

Businesses are encouraged to move beyond the recommended minimum provisions articulated in the document. For business leaders and managers entrusted with the task of deploying the principles of Responsible Business, it is worthwhile to understand that business boundaries today extend well beyond the traditional walls of a factory or an operating plant and all the way across the value chain. Businesses are therefore encouraged to ensure that not only do they follow the Guidelines for areas directly within their immediate control or within their sphere of influence, but that they encourage and support their vendors, distributors, partners and other collaborators across their value chains to follow the Guidelines as well. The Guidelines are applicable to all such entities, and are intended to be adopted by them comprehensively, as they raise the bar in a manner that makes their value creating operations sustainable.

It needs to be emphasized that all Principles are equally important and non-divisible – this implies that if a business endeavours to function responsibly, it would have to adopt each of the nine principles in their entirety rather than picking and choosing what might suit them.

Clarification on applicability of Schedule VI of Companies Act, 1956 to December 2011 Examination

The Ministry of Corporate Affairs (MCA) under notifications number S.O. 447(E) and 653(E) dated 28th February, 2011 and 30.03.2011 respectively notified that the annual accounts for the financial year ending 31st March 2012 shall be prepared in accordance with the revised Schedule VI. **Hence, the new Schedule VI of the Companies Act, 1956 shall not be applicable to December, 2011 examination.**

However, since any amendment coming into force before six months from the date of examination forms part of syllabus for examination and with a view to understand and appreciate the technicalities in preparation of annual accounts as per the revised Schedule VI, the students are advised to get conversant with the revised schedule.



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

SOUTHERN
INDIA
REGIONAL
COUNCIL

CRASH COURSE ON ADVANCED TAX LAWS AND PRACTICE – DEC. 2011 EXAM

SIRC OF THE ICSI is conducting Crash Course on **ADVANCED TAX LAWS AND PRACTICE** on **Saturday and Sunday, the 12th November, 2011 and 13th November, 2011**. The details are given below:

Day and Dates : **Saturday and Sunday, the 12th November, 2011 and 13th November, 2011**

Timings : 10.00 A.M to 1.00 P.M and 2.00 P.M to 4.00 P.M

Venue : ICSI-SIRC Office, No.9 Wheat Crofts Road, Nungambakkam, Chennai 600 034

Objective:

This course is mainly intended for the Professional Programme Students appearing in the ***December 2011 examination***. The paper on Advanced Tax Laws and Practice has 13 chapters (both direct and indirect taxation). Students require proper exposure to the subject and in particular to the tools and techniques employed therein. The course would be highly focused to deal with the subject strictly from the examination point of view.

Methodology:

The course will be a combination of lecture and class room exercise, so as to give the students required level of confidence to face the examination boldly.

Fee:

The fee for the course is **Rs.1000/-** which is to be paid at the SIRC of the ICSI, "ICSI-SIRC House", No.9 Wheat Crofts Road, Nungambakkam, Chennai 600 034. E-mail: siro@icsi.edu Phone: 044-28279898/28268685.

The fee can be remitted by way of cash or Demand Draft favouring "SIRC of the ICSI", payable at **Chennai**. The last date for Registration is **9th November, 2011**.

Admission:

Subject to minimum number of students joining the classes.

CRASH COURSE ON FINANCIAL, TREASURY AND FOREX MANAGEMENT **DECEMBER 2011 EXAMINATION**

SIRC OF THE ICSI is conducting Crash Course on **Financial, Treasury and Forex Management on Saturday and Sunday, the 19th November 2011 and & 20th November, 2011**. The details are given below:

Day and Dates : **Saturday and Sunday, the 19th November 2011 and & 20th November, 2011**

Timings : 10.00 A.M to 1.00 P.M and 2.00 P.M to 4.00 P.M

Venue : ICSI-SIRC Office, No.9 Wheat Crofts Road, Nungambakkam, Chennai 600 034

Objective:

This course is mainly intended for the Professional Programme Students appearing in the **December 2011 examination**. The paper on ***Financial, Treasury and Forex Management*** has 13 chapters, of which 12 chapters deal with Financial Management and therefore, students require proper exposure to the subject and in particular to the tools and techniques employed therein. The course would be highly focused to deal with the subject strictly from the examination point of view.

Methodology:

The course will be a combination of lecture and class room exercise, so as to give the students required level of confidence to face the examination boldly.

Fee:

The fee for the course is Rs.1000/- which is to be paid at the SIRC of the ICSI, "ICSI-SIRC House", No.9 Wheat Crofts Road, Nungambakkam, Chennai 600 034. E-mail: siro@icsi.edu Phone: 044-28279898/28268685.

The fee can be remitted by way of cash or Demand Draft favouring "SIRC of the ICSI", payable at **Chennai**. The last date for Registration is **16th November, 2011**.

Admission:

Subject to minimum number of students joining the classes.

CRASH COURSE ON CORPORATE RESTRUCTURING AND INSOLVENCY **DECEMBER 2011 EXAMINATION**

SIRC OF THE ICSI is conducting Crash Course on **Corporate Restructuring and Insolvency on Saturday and Sunday, the 26th November 2011 and & 27th November 2011**. The details are given below:

Day and Dates: **Saturday and Sunday, 26th November 2011 and & 27th November 2011.**

Timings : 10.00 A.M to 1.00 P.M and 2.00 P.M to 4.00 P.M

Venue : ICSI-SIRC Office, No.9 Wheat Crofts Road, Nungambakkam, Chennai 600 034

Objective:

This course is mainly intended for the Professional Programme Students appearing in the ***December 2011 examination***. The paper on Due Diligence and Corporate Compliance Management has 17 Chapters. Students require proper exposure to the subject and in particular to the tools and techniques employed therein. The course would be highly focused to deal with the subject strictly from the examination point of view.

Methodology:

The course will be a combination of lecture and class room exercise, so as to give the students required level of confidence to face the examination boldly.

Fee:

The fee for the course is Rs.1000/- which is to be paid at the SIRC of the ICSI, "ICSI-SIRC House", No.9 Wheat Crofts Road, Nungambakkam, Chennai 600 034. E-mail: siro@icsi.edu Phone: 044-28279898/28268685.

The fee can be remitted by way of cash or Demand Draft favouring "SIRC of the ICSI", payable at **Chennai**. The last date for Registration is **23rd November, 2011**.

Admission:

Subject to minimum number of students joining the classes.

MODEL EXAMINATION FOR DECEMBER 2011 EXAMINATION

The SIRC of the ICSI is organizing model examination for December 2011 examination for Foundation, Executive and Professional Programme from **November 14, 2011 to November 21, 2011** at SIRC of the ICSI, 9, Wheat Crofts Road, Nungambakkam, Chennai – 600 034. The Model Examination will be an exercise to the students to confidently face the Institute's main examination and also to have a model of what is expected from the students in the Institute's examination. The Model Examination fee is Rs.200/- per Module. The fee can be remitted by way of cash or Demand Draft favouring SIRC of the ICSI, payable at Chennai. **The last date for Registration is November 8, 2011.** Interested Students may contact SIRC of the ICSI through phone (044) 28279898 / 28268685; e-mail: siro@icsi.edu

TIME TABLE & PROGRAMME	
MORNING – 10.00 AM TO 01.00 PM	
DATE & DAY	FOUNDATION PROGRAMME
14.11.2011 Monday	English and Business Communication
15.11.2011 Tuesday	Economics and Statistics
16.11.2011 Wednesday	Financial Accounting
17.11.2011 Thursday	Elements of Business Laws and Management
TIME TABLE & PROGRAMME	
MORNING – 10.00 AM TO 01.00 PM	
DATE & DAY	EXECUTIVE PROGRAMME - MODULE-I
14.11.2011 Monday	General and Commercial Laws
15.11.2011 Tuesday	Company Accounts & Cost and Management Accounting
16.11.2011 Wednesday	Tax Laws
TIME TABLE & PROGRAMME	

MORNING – 10.00 AM TO 01.00 PM	
DATE & DAY	EXECUTIVE PROGRAMME - MODULE-II
17.11.2011 Thursday	Company Law
18.11.2011 Friday	Economic and Labour Laws
19.11.2011 Saturday	Securities Laws and Compliances
TIME TABLE & PROGRAMME	
MORNING – 10.00 AM TO 01.00 PM	
DATE & DAY	PROFESSIONAL PROGRAMME - MODULE-I
14.11.2011 Monday	Company Secretarial Practice
15.11.2011 Tuesday	Drafting, Appearances and Pleadings
DATE & DAY	PROFESSIONAL PROGRAMME - MODULE-II
16.11.2011 Wednesday	Financial, Treasury and Forex Management
17.11.2011 Thursday	Corporate Restructuring and Insolvency
DATE & DAY	PROFESSIONAL PROGRAMME - MODULE-III
18.11.2011 Friday	Strategic Management, Alliances and International Trade
19.11.2011 Saturday	Advanced Tax Laws and Practice
DATE & DAY	PROFESSIONAL PROGRAMME - MODULE-IV
20.11.2011 Sunday	Due Diligence and Corporate Compliance Management
21.11.2011 Monday	Governance, Business Ethics and Sustainability
ABOVE MODEL EXAMINATION WILL BE CONDUCTED SUBJECT TO ENROLMENT BY SUFFICIENT NUMBER OF CANDIDATES.	



**THE INSTITUTE OF
Company Secretaries of India**

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

An ISO 9001 : 2000 Chapter

No.6-3-609/5, Anandnagar Colony, Khairatabad, Hyderabad 500 004

tel 040-2339 9541, 2339 6494 fax +91-40-2332 5458 email hyderabad@icsi.edu

HYDERABAD
CHAPTER

Oral Coaching Classes Through Interactive Learning

Fresh classes for Foundation Programme and Executive Programme Courses will be conducted for December, 2011 Examination and thereafter , as per the following schedule, at The ICSI- Hyderabad Chapter , # 6-3-609/5, Anandnagar Colony, Khairatabad, Hyderabad – 500 004

Course	Timings	Fees Rs.	Venue	No. of Lectures
Foundation Programme	6.30 pm to 8.30 pm	3000/-	Sujatha Degree College for Women, Chapel Road, Abids, Hyd.	120 lectures each 2 hrs
Executive Programme Module – I	6.30 pm to 8.30 pm	3500/-	Sujatha Degree College for Women, Chapel Road, Abids, Hyd.	72 lectures each 2 hrs

Executive Programme Module – II	07.00 am to 09.00 am	3500/-	The ICSI- Hyd. Chapter	72 lectures each 2 hrs
Executive Programme Module I & II	7.00 am to 11. 15 am	6000/-	The ICSI- Hyd. Chapter	180 lectures each 2 hrs

Date of Commencement of Classes: 17th October, 2011

Interested Candidates are advised to deposit the fee by Challan at 'The ICSI Hyderabad Chapter' by **13th October, 2011**. The Students who undergo Oral Coaching, pass the Eligibility Tests and get the Coaching Completion Certificates, need not submit the response sheets under postal tuition scheme. For further details, please contact the The-ICSI Hyderabad Chapter. **Contact No(s) :** 040-23399541, 040- 23396494, **Fax:**040- 23325458, **e-mail:** <mailto:hydchapter@nettlinx.com>
hyderabad@icsi.edu

**THE INSTITUTE OF COMPANY SECRETARIES OF INDIA
SOUTHERN INDIA REGIONAL COUNCIL**

**ORAL COACHING CLASSES FOR
FOUNDATION PROGRAMME - JUNE 2012 EXAMINATION**

DATE OF COMMENCEMENT : **28.11.2011**
MORNING BATCH:
TIMINGS .. **09.00 A.M. TO 11.00 A.M.**
EVENING BATCH:
TIMINGS .. **04.00 P.M. TO 06.00 P.M.**
FEES .. **Rs.4000/-**
Contact : SIRC OF THE ICSI
Phone : (044) 28279898 /
28268685
E-mail : siro@icsi.edu

**THE INSTITUTE OF COMPANY SECRETARIES OF INDIA
SOUTHERN INDIA REGIONAL COUNCIL**

**ORAL COACHING CLASSES FOR
EXECUTIVE PROGRAMME
MODULE -I & MODULE-II - JUNE 2012 EXAMINATION**

DATE OF COMMENCEMENT .. **21.11.2011**
STAGE .. **MODULE-I MORNING**
TIMINGS .. **6.30 a.m. to 8.30 a.m.**
STAGE .. **MODULE-II EVENING**

TIMINGS	..	6.00 p.m. to 8.00 p.m.
FEES	..	Rs.4500/- per Module
Contact	:	SIRC OF THE ICSI
Phone	:	(044) 28279898 / 28268685
E-mail	:	siro@icsi.edu

**The Institute of Company Secretaries of India
Eastern India Regional Office
Oral Tuition Classes
For Students appearing June, 2012 Examination**

BATCH COMMENCING FROM:

14th November, 2011

TIMINGS:

Foundation Programme: 1.30 PM to 4.30 PM

Executive Programme (Module-I): 5.00 PM to 8.00 PM
(Monday, Wednesday, Friday)

Executive Programme (Module-II): 5.00 PM to 8.00 PM,
(Tuesday, Thursday, Saturday))

VENUE:

**ICSI –EIRC Building,
3A, Ahiripukur 1st Lane
Kolkata-700019.**

**Fees: Executive Programme: Rs 3650/= per Module (Rs.7, 100 for both module)
Foundation Programme: Rs 2600/=**

Registration will be done on first come first serve basis only.

CONTACT FOR DETAILS:

Student Services at EIRO, EIRO of ICSI, 3A, Ahiripukur 1st Lane, Kolkata-700019, Telephone No. 033-22832973 / 22901065 / 22816541 / 22816542/ 22902178-79.

E-Mail: tapas.roy@icsi.edu / utpal.mukherjee@icsi.edu

SECRETARIAL MODULAR TRAINING PROGRAMMES (SMTPS)/ MANAGEMENT SKILLS ORIENTATION PROGRAMME (MSOPs) ORGANISED BY H.Q./REGIONAL COUNCILS/ CHAPTERS

ELIGIBILITY OF PARTICIPANTS: ICSI Final/Professional programme passed candidates and have completed 15 months training or exempted there from. **COURSE CONTENTS:** Module I – MCA21, Module II – Practical & Procedural Aspects of Convening and Conducting Board Meetings & Annual General Meetings and Related Aspects, Module III – Managing Public Issues, Module IV – Loan Documentation, Joint Ventures & Foreign Collaborations, Raising Finance through EURO Issues & Export and Import Procedures and Documentation, Module V – Practical and Procedural Aspects relating to Appearance before CLB/Under SICA, Consumer Protection Act and Case Studies in RTP/UTP. In addition, the participants would be exposed to case studies and mock board/general meeting, etc.

Organised By	Duration of the Programme	Venue of the Programme	Contact
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SIRO	MSOP 10 TH 16.11.2011 to 02.12.2011	Office Premises	Ms. Sarah Arokiaswamy Joint Director ICSI-SIRC HOUSE No. 9, Wheat Crofts Road Nunga,nalla, Chennai-600034 Ph. 044-28279898 / 28222212 Telefax:28268685 E.Mail: siro@icsi.edu icsisirc@md3.vsnl.net.in
Bangalore Chapter	MSOP 08.11.2011 to 25.11.2011	Office Premises	Ms. Sangeetha Flora Assistant Director & Programme Co-ordinator Bangalore Chapter of the ICSI Sheriff Chambers, 3 rd Floor Rear Block, 14, Cunningham Road Bangalore – 560 052 Phone: 22286574/22287158 Tele Fax: 22261861 (STD Code: 080) E-Mail: bangalore@icsi.edu ; icsibc@sify.com
NIRO	MSOP 156 th 03.10.2011 To 21.10.2011 157 th 02.11.2011 To 22.11.2011 158 th 29.11.2011To 16.12.2011 159 th 20.12.2011 To 05.01.2012	Office Premises	Programme Co-Ordinator ICSI-NIRC Building Plot No.4 Prasad Nagar Institutional Area, Near Rajendra Place New Delhi - 110005 Phone - 011-25816593, 49343008 Email: niro@icsi.edu
CCGRT	MSOP (Residential) 10 th 10.11.2011 To 25.11.2011	Office Premises	Program Co-ordinator ICSI-CCGRT Plot No. 101, Sector 15, Institutional Area CBD Belapur, Navi Mumbai Ph. 022-41021504/05 Email- icsiccgrrt@gmail.com

STUDENT INDUCTION PROGRAMMES (SIPs)

SIRO	SIP 17.10.2011 to 25.10.2011 14.11.2011 to 22.11.2011 12.12.2011 to 20.12.2011	Office Premises	Ms. Sarah Arokiaswamy Joint Director ICSI-SIRC HOUSE No. 9, Wheat Crofts Road Nunga,nalla, Chennai-600034 Ph. 044-28279898 / 28222212 Telefax:28268685 E.Mail: siro@icsi.edu icsisirc@md3.vsnl.net.in
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Bangalore Chapter	SIP 10.10.2011 to 18.10.2011 14.11.2011 to 22.11.2011 12.12.2011 to 20.12.2011	Office Premises	Ms. Sangeetha Flora Assistant Director & Programme Co-ordinator Bangalore Chapter of the ICSI Sheriff Chambers, 3 rd Floor Rear Block, 14, Cunningham Road Bangalore – 560 052 Phone: 22286574/22287158 Tele Fax: 22261861 (STD Code: 080) E-Mail: bangalore@icsi.edu; icsibc@sify.com
Sonepat	SIP 02.10.2011 to 08.10.2011	Office Premises	Sonepat Chapter of ICSI 586/24 Mission Road Opp Co-operative Bank, Sonepat (Haryana) Email :- sonepat@icsi.edu , sonepatchapter@gmail.com Mobile No . 9416972240 Mobile No. 9416818490
Hyderabad	SIP 12 th 10.10.2011 to 18.10.2011 13 th 19.10.2011 to 27.10.2011	Office Premises	Executive Officer The ICSI- Hyderabad Chapter # 6-3-609/5, Anand Nagar Colony, Khairatabad, Hyderabad -500 004 Tel: 040-23399541, 23396494, E-mail- hyderabad@icsi.edu
Sonepat Chapter NIRC of the ICSI	02 nd October, 2011 To 08 th October, 2011	Chapter Premis	Sonepat Chapter 586/24 Mission road Opp Co-operative Bank, Sonepat (Haryana) Email :- sonepat@icsi.edu , sonepatchapter@gmail.com Mobile No . 9416972240 Mobile No. 9416818490

TRAINING ORIENTATION PROGRAMMES (TOPs)/ EXECUTIVE DEVELOPMENT PROGRAMMES (EDPs)

SIRO	EDP 8 TH 10.10.2011 to 19.10.2011 9 TH 21.11.2011 to 30.11.2011	Office Premises	Ms. Sarah Arokiaswamy Joint Director ICSI-SIRC HOUSE No. 9, Wheat Crofts Road Nunga,nalla, Chennai-600034 Ph. 044-28279898 / 28222212 Telefax:28268685 E.Mail: siro@icsi.edu icsisirc@md3.vsnl.net.in
Bhubaneswar Chapter	EDP 12.10.2011 TO 19.10.2011	Office Premises	Programme Co-Ordinator/ Office-In-Charge Bhubaneswar Chapter Of The ICSI ICSI Building, Plot No. 70, Vip Colony IRC Village, Bhubaneswar – 751 015 Ph. 0674-2552282

			Email: Bhubaneswar@Icsi.Edu
Bangalore Chapter	EDP 11.10.2011 to 20.10.2011 13.12.2011 to 22.12.2011	Office Premises	Ms. Sangeetha Flora Assistant Director & Programme Co-ordinator Bangalore Chapter of the ICSI Sheriff Chambers, 3 rd Floor Rear Block, 14, Cunningham Road Bangalore – 560 052 Phone: 22286574/22287158 Tele Fax: 22261861 (STD Code: 080) E-Mail: bangalore@icsi.edu; icsibc@sify.com

ACADEMIC DEVELOPMENT PROGRAMME (ADPs)/PROFESSIONAL DEVELOPMENT PROGRAMMES (PDPs)

SIRO	PDP 18 TH 14.10.2011 19 TH 28.10.2011 20 TH 11.11.2011 21 ST 25.11.2011 22 ND 09.12.2011 23 RD 23.12.2011	Office Premises	Ms. Sarah Arokiaswamy Joint Director ICSI-SIRC HOUSE No. 9, Wheat Crofts Road Nunga,nalla, Chennai-600034 Ph. 044-28279898 / 28222212 Telefax:28268685 E.Mail: siro@icsi.edu icsisirc@md3.vsnl.net.in
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LIST OF THE COMPANIES REGISTERED FOR IMPARTING TRAINING DURING THE MONTH OF JULY- 2011

REGION	TRAINING TYPE	STIPEND (Rs).
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EASTERN

Burnpur Cement Ltd. Cement House , Saradapally , Ashok Nagar, P.O,-Asansol, Dist-Burdwan,-713304, WB Email: investors@burnpurcement.com	03 months practical training	Suitable
ARSS Infrastructure Projects Ltd. Sector A, Zone D, Plot 38, Mancheswar Industrial Estate, Bhubaneshwar	15 months training	Suitable
Karam Chand Thapar & Bros. (Coal Sales) Limited Thapar House, 25 Brabourne Road Kolkata-700 001	15 and 03 months training	Suitable
Mathew Easow Research Securities Limited	03 months practical training	Suitable

128, Rashbehari Avenue, 1st Floor
Kolkata-700 029
Email: mers.ltd@gmail.com

Bihar Sponge Iron Limited Umesh Nagar, Chandil Dist. Saraikela Kharsawan-832 401 Email: bsil@bsil.org	15 months training	Rs. 5000/-
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NORTHERN

IL&FS Environmental Infrastructure and Services Ltd. 4 th Floor, Dr.Gopaldas Bhawan 28, Barakhamba Road , Connaught Place New Delhi-110001	15 months training	Suitable
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APL Apollo Tubes Limited 37, Hargovind Enclave, Vikas Marg, Delhi-110 092 Email: info@aplapollo.com	15 and 03 months training	Rs. 6000/-
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ARG Developers Pvt. Ltd. E-52, Chitranjan Marg, C Scheme Jaipur	15 months training	Suitable
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Moser Baer Projects Private Limited 616A (16A 6 th Floor), Devika Tower, Nehru Place, New Delhi-110 019	15 months training	Suitable
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Kanak Resource Management Ltd. D-64, Defence Colony New Delhi-110 024	15 and 03 months training	Rs. 2500/-
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Nissin Brake India Private Limited B-37-38, HIP Japanese Business Centre, Industrial Area, Mehrauli Road, Sector 14 Gurgaon	15 and 03 months training	Suitable
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RRB Energy Limited GA-1/B-1, Extension, Mohan Co-operative Industrial Estate Mathura Road New Delhi-110 044 Email: pawanshakthi@rrbenergy.com	15 and 03 months training	Suitable
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FCI Aravali Gypsum and Minerals India Ltd. PDIL Building, A-14, Sector 1, Noida Email: fcilijmo@sancharnet.in	15 months training	Suitable
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Indiabulls Financial Services Limited	15 months training	Rs. 6000-8000
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'Indiabulls House', 448-451,
Udyog Vihar, Phase V
Gurgaon
Email: customerserviceloans@indiabulls.com

Fortune Infraheight Private Limited
B-117, Gautam Budh Nagar,
Sector-67
Noida-201 301
Email: info@fortuneinfra.in

Polylace India Private Limited
6-80 (B/6), Gupta Complex
Near Walia Nursing Home
Laxminagar
New Delhi-110 092
Email: abhi_iehe6@yahoo.com

Athena Energy Ventures Pvt. Ltd.
Hall No. 1, First Floor, NBCC Tower
15, Bhikaji Cama Place,
New Delhi-110 066

Bright Enterprises Pvt. Ltd.
Gulab Bhawan
6, Bahadur Shah Zafar Marg
New Delhi-110 002
Email: bright@mbdgroup.com

Interworld Digital Limited
701, Arunachal Building
19, Barakhamba Road,
Connaught Place
New Delhi-110 001
Email: info@interworld.com

Hero Fincorp Limited
34, Basant Lok
Vasant Vihar
New Delhi-110 057

Gajraj Commercial Private Limited
Cyber Terraces, 10th Floor
Building No 5A, DLF Cybercity
Phase III,
Gurgaon -122002

Times Business School
A-39, Kailash Colony
New Delhi – 110048
Email: info@times.ac.in

SOUTHERN

Mahindra Holidays & Resorts India Limited
03 months practical training
Suitable

Mahindra Towers,
2nd Floor, 17/18, Patullas Road
Chennai-600002
Email: feedback@clubmahindra.com

Sri Kannapiran Mills Limited 15 and 03 months training Suitable
Post Bag No.1, Sowripalayam,
Coimbatore-641 028
Email: info@kannapiran.co.in

Compass Group (India) Support Services Pvt. Ltd. 15 and 03 months training Rs. 6500/-
HM Centre, First Floor,
#29, Nugambakkam High Road
Chennai-600 034
Email: corporate@compassgroupindia.com

Imperial Spirits Limited 15 and 03 months training Rs. 4000/-
No. 1, Sundaram Brothers Layout
Opp. All India Radio,
Trichy Road
Coimbatore-641045
Email: info@imperialspirits.com

Mindteck (India) Limited 15 months training Suitable
16/3, Cambridge Road,
Bangalore-560008

Kivar Environ Pvt. Ltd. 15 and 03 months training Suitable
1st Floor, Infantry Techno Park
No. 104, Infantry Road
Bangalore-560 001
Email: info@kivar.com

Prestige Estates Projects Limited 15 months training Rs. 10000/-
'The Falcon House', No. 1,
Main Guard Cross Road,
Bangalore-560 001
Email: properties@vsnl.com

Sri Chamundeswari Sugars Limited 15 and 03 months training Rs. 8000-10000
No. 76, Ulsoor Road
Bangalore-560 042
Email: complianceofficer@chamundisugars.com

Servalakshmi Paper Limited 15 months training Rs.5000/-
31 (Old No. 10 Z)
Bharathi Park, 7th Cross
Coimbatore-641 011
Email: finance@danalakshmi.in

Sagas Auto Tec Private Limited 03 months practical training Suitable
230, Sharda Complex
1st Main, Gokulam 2nd Stage
Mysore-570 002
Email: sagas.enquiry@yahoo.com

The Sandur Manganese & Iron Ores Limited
Sandur House, No-9 Old No 217
Bellary Road, Sadashivanagar
Bangalore -560 080

15 months training

Suitable

WESTERN

Ackruti City Ltd.
Ackruti Trade,
Road No.7, Marol MIDC
Andheri (East)
Mumbai-400093
Email: madhavi.degaonkar@ackrutcitiy.com

03 months practical training

Suitable

SP Fabricators Private Limited
70, Nagindas Master Road,
Fort
Mumbai-400 023
Email: spfab@spfab.net

15 months training

Suitable

Shubhalakshmi Polyesters Limited
401, A Wing, Oberoi Chambers,
Near Kuber, Andheri Link Road
Andheri (West)
Mumbai-400 053
Email: corporate@shubhalakshmi.com

15 and 03 months training

Rs.5000-10000

Temptation Foods Limited
4 Unity House, 2nd Floor,
8, Mama Parmanand Marg,
Opera House
Mumbai-400 004
Email: temptation@temptationfoods.com

15 and 03 months training

Suitable

Suave Hotels Limited
F/72, Solaris, Opp. L&T Gate No. 6,
Saki Vihar Road, Andheri (East),
Mumbai-400 072
Email: info@suavehotels.in

15 and 03 months training

Suitable

High Mark Credit Information Services Pvt. Ltd.
402, Sheil Estate,
158 C S T Road, Kalina,
Santacruz (E)
Mumbai

15 months training

Suitable

Idhasoft Limited 03 months practical training Rs. 5000/-
B-407, BSEL Tech Park,
4th Floor, Opp. Vashi Railway Station
Sector 30-A, Vashi
Navi Mumbai-400 705
Email: info@idhasoft.com

Ciemme Jewels Limited
71, M. I. D. C., Cross Road,
'C', Opp. SEEPZ Gate No. 2

15 and 03 months training

Suitable

Andheri (East)
Mumbai-400 093
Email: sales@ciemmejewels.com

Suraj Impex (India) Pvt. Ltd. 15 and 03 months training Rs. 3000-5000
'Lakshya', D-9, Ratlam Kothi
Indore-452 001, MP
Email: surajind@sancharnet.in

Associate Lumbers Private Limited 15 and 03 months training Rs. 5000/-
15 Hill Road Bandra (West)
Mumbai-400 050
Email: alpl.corporate@gmail.com

Indofil Industries Limited 15 and 03 months training Suitable
Kalpataru Square, 4th Floor,
Kindivita Road, Off Andheri Kurla Road
Andheri (E)
Mumbai-400 059

Jinbhuvish Power Generations Pvt. Ltd. 15 months training Suitable
C-701, Sukhada, Sir Pochkhanwala Marg
Worli Sea Face
Mumbai-400 025
Email: jinbhuvish@yahoo.com

Asia Motor Works Ltd. 15 months training Suitable
7th Floor, Penninsula Technopark Tower I
LBS Marg, Kurla (W)
Mumbai-400 070

Birla Pacific Medspa Limited 15 months training Rs. 8000/-
Dalamal House, 1st Floor,
Nariman Point
Mumbai-400 021

Decolight Ceramics Ltd. 15 and 03 months training Suitable
Old Ghuntu Road,
Morbi-363 642 GJ
Email: decolight2004@yahoo.com

Quick Heal Technologies (P) Ltd. 15 and 03 months training Suitable
603, May Fair Towers II,
Wakdewadi, Shivajinagar
Pune- 411 005
Email: info@quickheal.co.in

WIKA Instruments India Pvt. Ltd. 15 and 03 months training Suitable
Plot No. 40, Gat No. 94+100,
High Cliff Industrial Estate
Village-Kesnand
Pune- 412 207
Email: sales@wika.co.in

Sahajanand Medical Technologies Private Limited 15 months training Suitable
Sahajanand House
Parsi Street

Saiyedpura
Surat-395 004
Email: contact@sahmed.com

NJ Insurance Brokers Private Limited
NJ Center, 'B' Tower, 9th Floor
Udhna Udyog Nagar Sangh Commercial Complex
Central Road No. 10, Udhna
Surat-394 210

15 months training

Suitable

Nirbhay Capital services Private Limited
201, Maruti Crystal, Opp. Rajpath Club,
S G Road, Bodakdev
Ahmedabad-380 054
Email: info@nirbhaycapital.com

15 and 03 months training

Suitable

ZyduS Wellness Limited
ZyduS Towers, Satellite Cross Roads
Sarkhej-Gandhinagar Highway
Ahmedabad-380 015

03 months practical training

Rs. 3500/-

LIST OF PRACTISING MEMBERS REGISTERED FOR THE PURPOSE OF IMPARTING TRAINING DURING THE MONTH OF JULY, 2011

MR./MS. MANIMEKALA V. RAJ
286 A, SATHYAMOOERTHY STREET
N.S.R. ROAD, SAIBABA COLONY
COIMBATORE -641 025

PCSA –2634

MR./MS. SWATI SHARMA
B-232, HARI MARG, MALVIYA NAGAR
JAIPUR

PCSA –2635

MR./MS. KAPIL KUMAR SHARMA
A-103, PRERANA, GH -8, SECTOR -56
GURGAON – 122 011

PCSA –2636

MR./MS. NIKITA AGARWAL
SHOP NO. 17&18, SRI RAM TOWER
33, KASIA ROAD, BETTAHATA CHOWK
GORAKHPUR

PCSA –2637

MR./MS. SANDEEP KUMAR
302, BASANT COMPLEX
38, VEER SAVARKAR BLOCK
SHAKARPUR
DELHI -110 092

PCSA –2638

MR./MS. GAURAV KANDPAL
307, GOLD PLAZA BUILDING
3RD FLOOR, GURUDWARA ROAD
KAROL BAGH
DELHI – 110 005

PCSA –2639

MR./MS. REVATI HRUSHIKESH SATHE
C/O. UMESH V. GOGATE
C-26, 7TH FLOOR, SRUSHTI APARTMENT

PCSA –2640

NEAR GURUGANESH NAGAR
PUNE – 411 038

MR./MS. VARDHA AGGARWAL
53A,A/1, STREET NO. - 8
BALBIR NAGAR EXTN.
SHAHDARA
DELHI – 110 032

PCSA –2641

MR./MS. JYOTSANA BHATIA
A/2A, SAINIK NAGAR
UTTAM NAGAR
NEW DELHI

PCSA –2642

MR./MS. TIPPIREDDY KARUNADHARA REDDY
FLAT NO. 303, ANAND PLAZA
BEHIND HOTEL SPEARMENT SANDHYA
OPP. COLLECTORATE OFFICE
LOK DI KAPOOL
HYDERABAD – 500 004

PCSA –2643

MR./MS. JIGNESH ANUBHAI SHAH
204, WALL STREET -1
NEAR GUJARAT COLLEGE
OPP. ORIENT CLUB ELLISEBRIDGE
AHMEDABAD – 380 006

PCSA –2644

MR./MS. SUCHETA AGARWAL
605, SUNCITY BUSINESS TOWER
GOLE COURSE ROAD, SECTOR -54
GURGAON – 122 002

PCSA –2645

MR./MS. D.M. MEHTA
4, RUTUVILLA,
OPP. GOTRI JAKAT NAKA
GOTRI
VADODARA – 390 021

PCSA –2646

MR./MS. RAMAKANT RAI
D- 248/10, ABHISHEK BUSINESS CENTRE
OFF. NO. 107, LAXMI NAGAR
DELHI – 110 092

PCSA –2647

MR./MS. SHRADHA GARG
B-205, AMRAPALI VATSHALI
PLOT NO 11/2, SECTOR -3, VAISHALI
GHAZIABAD – 201 010

PCSA -2648

MR./MS. VAISHALI PARAB
D-6, PLOT NO.-35
ASHIRWAD SOCIETY GORAI-1
BORIVALI (WEST)
MUMBAI- 400 092

PCSA –2649

MR./MS. CHHAVI TYAGI
H.NO. 90/5, PANCHSHEEL COLONY

PCSA –2650

GARH ROAD
MEERUT (U.P)

MR./MS. RAJESH GUPTA
1496, SECTOR -15
FARIDABAD – 121 007

PCSA –2651

MR./MS. PRAMOD KUMAR PAL
'EAST INDIA BUILDING'
4TH FLOOR, 8, MADAN STREET
KOLKATA -700 072

PCSA –2652

MR./MS. NIMISH MEHTA
A-203, GREEN GAGAN, PLOT # 14
LOKHAN DWALA TOWNSHIP
AKURLI ROAD, KANDIVALI (E)
MUMBAI- 400 101

PCSA –2653

MR./MS. AJAY RAWAT
302, A.J. CHAMBER STREET NO. -4
NAI WALA, KAROL BAGH
NEW DELHI – 110 005

PCSA –2654

MR./MS. PAWAN DUBEY
23-B, NEW LAYAL EXTENSION
KRISHNA NAGAR
DELHI – 110 051

PCSA –2655

MR./MS. SARWAN KUMAR
STUDYLANE , II nd FLOOR ,
KRISHNA TOWER ,
GOPALPURA BYE PASS,
TONK ROAD
JAIPUR- 302 018

PCSA –2656

Attention Students

In accordance with the Guidelines for Apprenticeship Training by Company Secretaries, 1985, the Company Secretaries in Practice imparting training to the students are required to pay a minimum stipend Rs.500/- per month. The Training & Educational Facilities Committee of the Council in its 94th Meeting held on 4th November, 2009, has increased the minimum stipend from Rs. 500/- (Rupees five hundred only) to Rs. 2000- (Rupees two thousand only) per month.

Attention Students

The Institute has received a complaint that a student was undergoing training and simultaneously working on fulltime basis with a corporate. The matter was investigated and it was found that the student was doing job during the said apprentice period in the evening flexible shift without affecting the normal training stipulated by the Institute (ICSI) due to financial constraints. This was beyond the knowledge of the PCS. The Training and Educational Facilities Committee of the Council considered the matter and viewed it seriously.

The Committee was of view that engagement in any trade, business or occupation contravenes clause 16 of the Guidelines for Apprenticeship Training by Practicing Company Secretaries, 1985 (the Guidelines) amended upto 10 August 2001 & effective as on date and decided not to take the training undergone during the said period on record.

GIST OF IMPORTANT CASES

CORPORATE LAWS

GUPTA REFRACTORIES v. CONSOLIDATED STEELS & ALLOYS LTD [DEL]

CO. APP. 21/2009

Vikramajit Sen & Siddharth Mridul, JJ. [Decided on 05/09/2011]

Sick Industrial Companies Act - Sections 15(1), 16, 20; Madhya Pradesh Land Revenue (Code), 1959 - Section 147(C)- Sick company under winding up-Sale of immovable property by auction- Purchaser of movable property claimed that plant and machinery were also purchased by him- whether plant and machinery can be excluded from immovable property-Held, No.

Brief facts: The present Appeal assails the Order of the learned Company Judge dated 7th November, 2008 whereby the application of the Appellant being C.A. No.385/2007 was dismissed. Material facts are complicated and therefore, in order to give a brief background of the controversy arose in the dismissed application; facts are simplified and given hereunder.

The respondent company became sick and was ordered to be wound up by BIFR. The winding up petition was before the Delhi High Court. The appellant was the successful bidder in the auction conducted by the Tehsildar to dispose of the movable properties of the company. While removing the movable goods he had also removed some immovable property like plant and machinery. Meanwhile, some other proceedings were initiated before the MP High Court to which the appellant was a party. The Delhi High Court appointed the official liquidator and the immovable properties were put to auction sale. The appellant moved an application not to sell the plant and machinery as he had already bought the same under the auction sale conducted by the Tehsildar. The application was dismissed.

Decision: Appeal dismissed.

Reason: Having heard learned Counsel for the parties and perused the relevant documents, we are of the opinion that the present Appeal filed by the Appellant is without merit and untenable for the following reasons:

(a) Firstly, the contention of the Appellant that it had purchased all the plant and machinery of the Company in liquidation and only land, building and other permanent structures were not purchased by it, is contradicted by their own statements made in earlier proceedings.

(b) Secondly, as per the records of the Tehsildar it is seen that all that was purportedly sold in the auction conducted by the Collector and Tehsildar, Morena and all that was purchased by the Appellant in the auction, was only the "movable property" i.e. "Chal Sampatti". The proceeding sheet prepared by the Tehsildar, Morena clearly records that the bidders were informed that the immovable property was not being sold and only the "Chal Sampatti" was being sold. The bidders were given inspection of the "Chal Sampatti" i.e. plant and scrap and bids were invited.

(c) Thirdly, the Nazir, Tehsil Morena sent a communication to the Additional Tehsildar, Morena on 28th May, 2002 stating that on the said date a joint inventory of the movable properties had been prepared which included only those which are lying on the ground and were not attached to the earth.

(d) Fourthly, the Tehsildar, Morena reported on 9th June, 2002 that the Appellant had removed all the movable assets lastly between 28th May, 2002 and 9th June, 2002. It was reported by him that there is no other movable property existing on the site.

(e) Lastly, the communication dated 1st March, 2005 addressed to the Official Liquidator of this Court by the Additional Tehsildar, Sub-Tehsil, Banmore, District- Morena, Madhya Pradesh, clearly states that the Tehsildar, Morena had for the present only auctioned movable property i.e. properties which are lying on the site and was not embedded in the earth.

The learned Single Judge while dealing with the aspect, whether the plant and machinery in the factory premises of the Company in liquidation was movable or immovable property, also relied on the Judgments in *Duncans Industries Ltd. v. State of U.P. & Ors.*, (2000) 1 SCC 633 and *M/s T.T.G. Industries Ltd. Madras v. Collector of Central Excise, Raipur*, (2004) 4 SCC 751, and came to the conclusion that heavy machinery, plant and equipments as also the sheds installed by the Company in liquidation, at the time of their installation or erection, were installed or erected with a view to permanently install and erect the plant at the site, which established that the machinery had been imbedded into the earth with the intention of permanently establishing the plant. The learned Single Judge therefore concluded that the machinery, plant and sheds at the factory site of the Company in liquidation, except those which were not attached to the earth, constituted movable property purchased by the Appellant. We do not find any infirmity or perversity in this finding arrived at by the learned Single Judge having considered the principles enunciated by the Supreme Court in *Duncans Industries Ltd. (supra)* and *M/s T.T.G. Industries Ltd. Madras (supra)*.

TAX LAWS

BHARTI TELEMEDIA LTD; TATA SKY LTD; BHARAT BUSINESS CHANNEL LTD; DISH TV INDIA LIMITED v. GOVERNMENT OF NCT OF DELHI & ANR [DEL]

W.P.(C) 2194/2010, W.P.(C) 1312/2010 and W.P.(C) 2718/2010 and W.P.(C) 4621/2010

Badar Durrez Ahmed & V.K. Jain, JJ. [Decided on 05/09/2011]

Section 65(105)(zk) of the Finance Act, 1994 read with sections 2(a), 2(aa), 2(m)(vi), 7(1), 8(2) of the Delhi Entertainments and Betting Tax Act, 1996 - Provision of DTH service-Imposition of entertainment tax by State Act- Whether levy constitutional-Held, Yes.

Brief facts: These petitions raise common issues and are, therefore, being decided together. Briefly put, the challenge is to the Delhi Entertainments and Betting Tax Act, 1996 (hereinafter referred to as "the said Act") to the extent it imposes a tax on entertainment through "direct-to-home (DTH) service".

The petitioners contended that the DTH service is a broadcasting service falling within the meaning of taxable service under section 65(105) (zk) of the Finance Act, 1994 and is amenable to service tax @10.33% on the gross amount paid by a subscriber for providing the DTH broadcasting service. The service tax is imposed by the Finance Act, 1994 in exercise of Parliament's exclusive power to levy a tax on services under article 246(1) read with Entry 92C of List I of the VIIth Schedule to the Constitution of India. It was also contended on behalf of the petitioners that Parliament alone has the exclusive power to tax DTH services and that the States do not have any power to tax the said service by any name called. It is argued that the State legislature cannot, in the guise of imposing a tax on entertainments, in exercise of its powers under Entry 62 of List II of the VIIth Schedule to the Constitution, impose a tax on the DTH service. Consequently, it was submitted that the said Act, to the extent it attempts at encompassing DTH services within the ambit of entertainment tax, is unconstitutional. It is further argued on behalf of the petitioners that the taxable event for the levy of service tax is exactly the same as the taxable event for the levy of entertainment tax, which is, the provision of DTH service by transmitting DTH signals. And, therefore, there is a clear trespass into Parliament's exclusive domain.

On the other hand, the Government of National Capital Territory of Delhi based its arguments on the "aspect theory", where under the same transaction or activity may have more than one aspect and these aspects may fall within entries of different lists. Thus, while one aspect may be taxed under an entry in List I another aspect may be taxed under an entry in List II. Therefore, both Parliament and the State legislatures would be competent to make laws for taxing the aspect relevant to them without impinging on each other's domains. Accordingly DTH service had two aspects -- (1) a service aspect; and (2) an entertainment aspect. The former is taxed under the Finance Act, 1994 read with entry 92C of List I and the latter is subjected to tax as an entertainment under the said Act read with entry 62 of List II. It was further submitted that there are two separate and distinct taxable events in respect of the two aspects. It was therefore contended that the said Act, by including DTH service within the ambit of entertainment, had not transgressed the Constitution.

In rejoinder, Petitioners submitted that the "aspect theory" can only be invoked and applied in order to justify the levy of two taxes on one transaction if the transaction gives rise to two distinct and different taxable events, such as manufacture and sale of goods or holding a licence to practice and rendering professional services and so on. That in the present case the event for the service tax regime is the provision of the broadcasting service and in the entertainment tax regime contemplated under the said Act also the taxing event is the provision of DTH broadcasting service. Thus, according to Petitioners, the taxable event being the same, the aspect theory would have no application and, without that, the imposition of entertainment tax on DTH service would be unconstitutional.

Decision: Petition dismissed.

Reason: The first thing is to see as to whether there is any overlap insofar as Entry 92C of List I and Entry 62 of List II are concerned? Entry 92C of List I provides for "taxes on services" while Entry 62 of List II relates to "taxes on luxury, including taxes on entertainment, amusements, betting and gambling". The two entries clearly operate on entirely different fields. As there should not be, there is no overlapping insofar as the two entries per se are concerned. Therefore, the next question would be whether the said Act, to the extent it imposes an "entertainment tax" on "direct-to-home (DTH) service", falls within Entry 62 List II or not? This requires the determination of the true nature and character of the tax. If we come to the conclusion that the tax on DTH service contemplated under the said Act is, by its nature and character, irrespective of its nomenclature, a tax on entertainment and not a tax on services, then, it cannot be said that there is any trespass into Parliament's exclusive domain of legislating on the field of "taxes on services" under Entry 92C of List I. However, if we come to the conclusion that the tax on DTH service as envisioned under the said Act is, by its nature and character, a tax on a service, then, clearly, it would also have to be held that the said Act has encroached upon the power of Parliament to tax services.

Clearly, then, the key question is what is the true nature and character of the tax under the said Act in respect of DTH service? At this juncture it would be appropriate to clear the ground that the measure of a tax or the incidence of a tax

or the economic effects of a tax are not material in determining the true nature and character of the impost. So, the argument that the petitioners have already been subjected to service tax on broadcasting services and therefore the impost under the said Act is nothing but another tax on the same "amount" twice over, is of no consequence. The only thing that needs to be seen is -- what is the true nature and character of the tax on DTH service under the said Act? Is it in reality a tax on entertainment or is it a tax on a service?

The charging section itself makes it clear that the levy is on entertainment and it is paid on all payments for admission to an entertainment. There are three very important words used in section 7(1) of the said Act and they are -- "levied" (or levy), "paid" and "collected". These words are used in distinct and different senses and must not be confused with each other. The tax is "levied" on "entertainment", it is "paid" on all "payments for admission to an entertainment" and it is "collected" by "the proprietor" and "paid" to the Government in the manner prescribed. It is clear from this scheme that the tax is neither on provider of the DTH service nor on the DTH service nor on the person entertained. Though the incidence of the tax may fall on the ultimate subscriber and the tax may have to be collected by the DTH service provider and paid to the government but, those are matters concerning incidence and measure of the tax, which, we have seen, is irrelevant for determining the subject-matter of a tax.

Let us consider the provisions of section 7(1) in further detail. The entertainment tax is to be "paid" on "payments for admission to an entertainment". Section 2(m) defines the expression "payment for admission" to, *inter alia*, include [s.2(m)(vi)] any payment made by a person by way of contribution, subscription, installation or connection charges or any other charges collected in any manner whatsoever for entertainment through direct-to-home (DTH) broadcasting service or distribution of television signals and value-added services with the aid of any type of addressable system, which connects a television set, computer system at a residential or non-residential place of subscriber's premises, directly to the satellite or otherwise. Let us compare this with the traditional concept of "payment for admission" as contemplated in section 2(m)(i) of the said Act to mean "any payment made by a person for seats or other accommodation in any form in a place of entertainment". This brings to fore the classical concept of payment for a cinema ticket or a theatre ticket. Without the ticket you cannot enter the place of entertainment and, therefore, cannot receive the entertainment. Times have changed, technology has changed and this has brought about a complete upheaval in the manner of delivering entertainment. Our drawing rooms have taken the place of the cinema hall or theatre and the cable TV or DTH connection has taken the place of the paper ticket. Similarly, money paid for the ticket has been substituted by subscription money paid for the relevant connection (i.e., cable or DTH, as the case may be). Just as there could be no admission to a place of entertainment without a ticket, there cannot be admission to entertainment provided through a cable service or DTH service without a connection. Section 2(aa) of the said Act, *inter alia*, stipulates that in the case of entertainment through cable service and direct-to-home (DTH) service, each connection to a subscriber shall be deemed to be an admission for entertainment. In this sense the DTH connection is the "virtual ticket" and the payments for it including subscription money are the payments for admission to entertainments.

Let us understand the role played by the petitioners in delivering entertainment directly into the homes of individual subscribers or rooms of hotel guests. The petitioners downlink the signals from various satellites of various TV channels at their hub stations. From there they uplink the signals to their own Ku Band designated transponders which are then transmitted in Ku Band through satellites. Dish antennae installed by the petitioners at their subscribers' premises pick up these Ku Band signals which are then decrypted by the set-top boxes and viewing cards provided by the petitioners. These decrypted signals are then viewed by the subscribers on their TV sets. Apart from installation charges, the subscribers have to pay a monthly subscription ranging from Rs 99/- to Rs 400/- depending on their choice of channels. The payment for subscription is like the payment for a cinema ticket or a theatre ticket. Since the "admission" to entertainment in the case of entertainment through DTH service is continuous (i.e., 24 x 7 x 365), the subscription charge is on a monthly basis. The DTH connection is a "ticket" to continual entertainment at any time of the day or night. This has been made possible because of advancement in technology. But, conceptually, the DTH connection which enables admission to entertainment is no different from the traditional cinema ticket which permits entry into a cinema hall for viewing a film.

The petitioners have provided the infrastructure for down-linking signals of TV channels and of up-linking them to their Ku Band designated transponders and so on till the signals are viewable by a subscriber on his TV set or display monitor. By allowing the flow of content through their infrastructural setup they are providing a service. For doing so they are subjected to service tax under the service tax regime put in place by Parliament in exercise of its legislative power under article 246 of the Constitution read with Entry 92C of List I of the VIIth Schedule thereto. Under the said Act, the subject matter of the tax is the entertainment provided by the content that flows through the petitioners' system. The DTH service provider, in a sense only acts as a conduit between the content providers (i.e., TV Channels) and the content viewers (i.e., subscribers). It is the entertainment derived from the content that is the subject matter

of the tax under the said Act and not the service of enabling the flow of content through the DTH system. There is no scope of confusing one for the other.

Thus, in whichever way the matter at hand is looked at, the conclusion is clear that the State Legislature had (and has) the legislative competence to levy an entertainment tax on all payments for admission to an entertainment through a direct-to-home (DTH) as contemplated in Section 7 and other provisions of the said Act.

INDUSTRIAL & LABOUR LAWS

INDRAPRASTHA POWER GENERATION COMPANY LTD v. PRATAP SINGH (WORKMAN) [DEL]

W.P. (C) 5546/2002

S. Muralidhar, J. [Decided on 05/09/2011]

Industrial Disputes Act, 1947-Non promotion of workman on the ground of no vacancy-Tribunal orders for promotion-Whether correct-Held, yes.

Brief facts: The Petitioner, Indraprastha Power Generation Company Ltd. [IPGCL], challenges an Award dated 12th September 2001 passed by the Industrial Tribunal [Tribunal]. By the impugned Award the Tribunal held the non-promotion of the Respondent to the post of Operator to be illegal and directed him to be promoted to the said post with effect from 24th June 1985 in the proper pay scale.

Decision: Petition dismissed.

Reason: The main issue concerns the non-promotion of the Respondent as Operator (Mechanical) from a date earlier to 21st December 1988, the date on which he was ultimately promoted as such. The admitted position is that the Respondent's name figured at serial No. 22 at the panel prepared by DPC in its meeting on 5th June 1984 although he was shown as ad hoc. It is seen that as of that date although initially it was stated that there were ten vacant posts, this got reduced to five and only that many regular AOs were promoted as Operators. Within a few months thereafter on 19th November 1984 three more posts of Operators were filled. This brought the total posts of Operators (Mechanical) that were filled to five. One more AO, Suresh Chand who was ad hoc, was promoted as Operator (Mechanical) on 24th June 1985 bringing the total promoted in the Operator (Mechanical) stream to six. By the vacancy position initially projected, there was still one vacancy left of Operator (Mechanical). As regards Operators (Electrical) there were three vacancies to begin with. Two were filled up on 24th July 1984 and one more on 19th November 1984. Thus all vacancies were exhausted. On what basis four ad hoc AOs from the Electrical stream were promoted as Operators (Electrical) on 24th June 1985 is not clear. On 24th June 1985 Suresh Chand an AO (Mechanical) who, like the Respondent was shown as ad hoc, was promoted as Operator (Mechanical). If one went by the vacancy position as of June 1984, there was definitely one more post of Operator (Mechanical) still vacant as on 24th June 1985 after Suresh Chand was promoted. The explanation in the writ petition that there were no vacancies as on that date is not accurate. The other explanation is that the workman was regularized only on 12th August 1982 and since he had not completed three years as on 24th June 1985 he could not be promoted. However, the workman has right from the beginning challenged this. The document placed by him, before the Tribunal, shows that by February 1985 the vigilance case was closed. In his cross-examination, MW1 could not explain why the workman was shown as ad hoc and why he was regularized only on 12th August 1982. Further Suresh Chand who was promoted on 24th June 1985 was also shown as ad hoc in the panel. Since there was one vacancy of Operator (Mechanical) available as on 24th June 1985, the workman could have been promoted as such on ad hoc basis just like the four ad hoc AOs (Electrical) who were promoted as Operators on 24th June 1985 even when there were apparently no vacancies in the post of Operator (Electrical) if one went by the original vacancy position as on June 1984. The second aspect of the matter is of course that there was a back log of five SC vacancies. No other SC candidate in the panel has come forward to lay a claim for promotion as Operator (Mechanical) earlier than the Respondent. Even assuming that the Respondent workman was short of three years experience as regular AO if computed from 12th August 1982 by about two months as on 24th June 1985, he could have been promoted on ad hoc basis against the remaining vacancy of Operator (Mechanical) with effect from 12th August 1985 as this was within the eighteen months period of validity of the panel prepared by the DPC on 6th June 1984. Therefore the workman was entitled to be promoted as Operator (Mechanical) on 24th June 1985 itself or in any event on 12th August 1985. In the circumstances, this Court does not consider it necessary to interfere with the impugned Award of the Tribunal.

GENERAL LAWS

BHARAT RASIKLAL ASHRA v. GAUTAM RASIKLAL ASHRA & ANR [SC]

Civil Appeal No.7334 of 2011 [Arising out of SLP [C] No.15286/2011]

R. V. Raveendran & A K Patnaik, JJ. [Decided on 25/08/2011]

Arbitration and Conciliation Act, 1996 - Section 11-Arbitrator appointed under partnership deed of 1998 in the first arbitration application-Application for appointment of arbitrator under the partnership deed 2000 was objected to

on the ground of fabrication of deed- Court appoints the arbitrator of 1998 deed to decide the issue of the validity of the 2000 partnership deed- Whether valid-Held, No.

Brief facts: This is a dispute relating to a family partnership firm. The appellant and first respondents are brothers. A deed of partnership dated 12.6.1988 was entered among the appellant, respondent and their grandfather Mr. Kanji Pitamber Ashra to carry on the business under the name and style of M/s. Kanji Pitamber & Co., their shares being 40%, 30% and 30% respectively. Clause 11 of the said agreement provided that all disputes between the partners regarding the rights and liabilities of partners or in regard to the transactions or accounts of the partnership shall be referred to arbitration.

Kanji Pitamber Ashra died on 4.9.1991. Appellant claimed that the partnership business was continued by him and the first respondent by increasing their profit and loss ratio from 30% to 50% each. According to the first respondent, immediately after the death of their grandfather, a fresh partnership deed was executed on 6.9.1991 and again another deed was executed on 19.5.2000 by the appellant and first respondent; that under deed dated 6.9.1991, the share of the appellant was reduced from 50% to 25% and under the deed dated 19.5.2000, the share of the appellant was reduced from 25% to 10% with a further condition that if the appellant did not attend to the business on account of his commitments elsewhere, the entire profit and loss of the business shall belong to or borne by the first respondent. The deed dated 19.5.2000 also contained an arbitration clause.

The first respondent moved the High Court for the appointment of arbitrator under the arbitration clause contained in 19.5.2000 partnership deed and the appellant objected to the validity of the deed as a forged and fabricated document. Meanwhile, grandmother of the parties has also moved an application for the appointment of arbitrator, claiming her share in the firm as the legal heir of Kanji Pitamber Ashra, based on 1998 partnership deed.

An arbitrator was appointed on the application of the grandmother. The High Court appointed the same arbitrator to decide the validity of the 2000 partnership deed also. The appellant had challenged this order before the Supreme Court.

Decision: Appeal allowed.

Reason: It is clear that the question whether there is an arbitration agreement has to be decided only by the Chief Justice or his designate and should not be left to the decision of the arbitral tribunal. This is because the question whether there is arbitration agreement is a jurisdictional issue and unless there is a valid arbitration agreement, the application under section 11 of the Act will not be maintainable and the Chief Justice or his designate will have no jurisdiction to appoint an arbitrator under section 11 of the Act. This Court also made it clear that only in regard to the issues shown in the second category, the Chief Justice or his designate has the choice of either deciding them or leaving them to the decision of the arbitral tribunal. Even in regard to the issues falling under the second category, this court made it clear that where allegations of forgery or fabrication are made in regard to the documents, it would be appropriate for the Chief Justice or his designate to decide the issue. In view of this settled position of law, the issue whether there was an arbitration agreement ought to have been decided by the designate of the Chief Justice and only if the finding was in the affirmative he could have proceeded to appoint the Arbitrator.

Learned counsel for the first respondent submitted that the appellant has already agreed for the appointment of Mr. Ketan Parekh as the arbitrator in the application filed by their grandmother under section 11 of the Act, with respect to her claim for a share in the firm; and the dispute between the two brothers also being in regard to the extent of the shares in the firm, it would be proper to have it decided by the same arbitrator. Disagreeing with the said submission, learned counsel for the appellant submitted that his grandmother's claim was with reference to the partnership deed dated 12.6.1988 and as the said deed contained an arbitration agreement, he had agreed for appointment of an arbitrator. He submitted that merely because he had consented for appointment of an arbitrator in regard to the deed dated 12.6.1988, and had expressed confidence in the arbitrator, it does not mean that he should agree for arbitration even where arbitration was claimed in pursuance of a provision contained in a forged and fabricated document, which was materially different from the deed dated 12.6.1988.

It is well settled that an arbitrator can be appointed only if there is an arbitration agreement in regard to the contract in question. If there is an arbitration agreement in regard to contract A and no arbitration agreement in regard to contract B, obviously a dispute relating to contract B cannot be referred to arbitration on the ground that contract A has an arbitration agreement. Therefore, where there is an arbitration agreement in the partnership deed dated 12.6.1988, but the dispute is raised and an appointment of arbitrator is sought not with reference to the said partnership deed, but with reference to another partnership deed dated 19.5.2000, unless the party filing the application under section 11 of the Act is able to make out that there is a valid arbitration clause as per the contract dated 19.5.2000, there can be no appointment of an arbitrator.

We therefore allow this appeal, set aside the order of the High Court appointing an arbitrator and remit the matter to the High Court for deciding the questions whether the deed dated 19.5.2000 was forged or fabricated and whether there is a valid and enforceable arbitration agreement between the parties.

CONSUMER PROTECTION LAW

RAJEEV HITENDRA PATHAK & OTHERS v. ACHYUT KASHINATH KAREKAR & ANR [SC]

MOH LEATHERS v. UNNITED COMMERCIAL BANK [SC]

Civil Appeal No. 4307 of 2007 and Civil Appeal No. 8155 of 2001

Dalveer Bhandari, J. [Decided on 19/08/2011]

Consumer Protection Act, 1986 – Power to review- Whether state commission has power to review its order-Held, No. – Whether National Commission has power to review its order-Held, Yes.

Brief facts: These appeals emanate from the order dated 16.11.2005 in Revision Petition No.551 of 2005 and order dated 12.7.2001 in Miscellaneous Petition No.1 of 2001 in Original Petition No.110 of 1993 passed by the National Consumer Disputes Redressal Commission, New Delhi. The main question which arises for consideration is whether the District Consumer Forums and the State Commissions have the power to set aside their own *ex parte* orders or in other words have the power to recall or review their own orders?

The questions of law involved in both the appeals are identical, therefore, we deem it appropriate to dispose of both these appeals by a common judgment.

CIVIL APPEAL NO.4307 OF 2007

The respondent in this case filed a complaint against the appellants for medical negligence claiming a compensation of Rs.15,00,000/-. The complainants did not take necessary steps to remove objection and to complete procedure and therefore the State Commission, Maharashtra dismissed the complaint for want of prosecution. On 04.11.2004, the complainants filed an application for recalling 9.9.2004 order and consequently the State Commission recalled the order dated 9.9.2004 and restored the complaint. This was challenged before the Supreme Court.

The appellants aggrieved by the said order preferred a Revision Petition No.551 of 2005 before the National Consumer Disputes Redressal Commission, New Delhi. The appellants in the revision petition made two main arguments before the Commission: firstly, that the State Commission did not have the power to restore the complaint and, secondly, that the State Commission restored the complaint without issuing notice to the appellants. The National Commission dismissed the revision petition which has been challenged by the appellants before this Court. The court was called upon to decide whether the State Commission has the power to recall an *ex parte* order.

CIVIL APPEAL NO.8155 OF 2001

In Civil Appeal No.8155 of 2001, the National Commission passed an *ex parte* order and in the appeal against the order, this Court gave liberty to the appellants to approach the Commission for setting aside the *ex parte* order. Thereafter, an application was filed by the complainants for review of the order. The Commission vide order dated 12.7.2001 (relied on the judgment of Jyotsana's case) dismissed the application. Aggrieved by the said order, the appellant has filed this appeal.

Decision: State Commission has no power to review its own order while National Commission has.

Reason: We have carefully scrutinized the provisions of the Consumer Protection Act, 1986. We have also carefully analyzed the submissions and the cases cited by the learned counsel for the parties.

On careful analysis of the provisions of the Act, it is abundantly clear that the Tribunals are creatures of the Statute and derive their power from the express provisions of the Statute. The District Forums and the State Commissions have not been given any power to set aside *ex parte* orders and power of review and the powers which have not been expressly given by the Statute cannot be exercised.

The legislature chose to give the National Commission power to review its *ex parte* orders. Before amendment, against dismissal of any case by the Commission, the consumer had to rush to this Court. The amendment in Section 22 and introduction of Section 22-A were done for the convenience of the consumers. We have carefully ascertained the legislative intention and interpreted the law accordingly.

In view of the legal position, in Civil Appeal No.4307 of 2007, the findings of the National Commission are set aside as far as it has held that the State Commission can review its own orders. After the amendment in Section 22 and introduction of Section 22A in the Act in the year 2002 by which the power of review or recall has vested with the National Commission only. However, we agree with the findings of the National Commission holding that the Complaint No.473 of 1999 be restored to its original number for hearing in accordance with law.